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Meeting of States Parties

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Annual report of the International Tribunal for the Law of the Sea for 2012

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I. Introduction

1. The present report of the International Tribunal for the Law of the Sea is submitted to the Meeting of States Parties under rule 6, paragraph 3 (d), of the Rules of Procedure for Meetings of States Parties and covers the period from 1 January to 31 December 2012.

2. The Tribunal was established by the 1982 United Nations Convention on the Law of the Sea (hereinafter "the Convention"). It functions in accordance with the relevant provisions of part XV and part XI of the Convention, the Statute of the Tribunal (hereinafter "the Statute"), as contained in annex VI to the Convention, and the Rules of the Tribunal (hereinafter "the Rules").

II. Organization of the Tribunal

3. The Tribunal is composed of 21 members, elected by the States parties to the Convention in the manner provided for by article 4 of the Statute.

4. As at 31 December 2012, the composition of the Tribunal was as follows:

Order of precedence	*Country*	*Date of expiry of term of office*
President		
Shunji Yanai	Japan	30 September 2014
Vice-President		
Albert Hoffmann	South Africa	30 September 2014
Judges		
Vicente Marotta Rangel	Brazil	30 September 2017
L. Dolliver M. Nelson	Grenada	30 September 2014
P. Chandrasekhara Rao	India	30 September 2017
Joseph Akl	Lebanon	30 September 2017
Rüdiger Wolfrum	Germany	30 September 2017
Tafsir Malick Ndiaye	Senegal	30 September 2020
José Luis Jesus	Cape Verde	30 September 2017
Jean-Pierre Cot	France	30 September 2020
Anthony Amos Lucky	Trinidad and Tobago	30 September 2020
Stanislaw Pawlak	Poland	30 September 2014
Helmut Türk	Austria	30 September 2014
James Kateka	United Republic of Tanzania	30 September 2014

Order of precedence	*Country*	*Date of expiry of term of office*
Zhiguo Gao	China	30 September 2020
Boualem Bouguetaia	Algeria	30 September 2017
Vladimir Vladimirovich Golitsyn	Russian Federation	30 September 2017
Jin-Hyun Paik	Republic of Korea	30 September 2014
Elsa Kelly	Argentina	30 September 2020
David Joseph Attard	Malta	30 September 2020
Markiyan Z. Kulyk	Ukraine	30 September 2020

5. The Registrar of the Tribunal is Philippe Gautier (Belgium).

6. The Deputy Registrar is Doo-young Kim (Republic of Korea). Mr. Kim has been Deputy Registrar of the Tribunal since 2002. He was re-elected for a term of five years on 21 March 2012 by the members of the Tribunal. In accordance with articles 32 and 33 of the Rules, the Deputy Registrar is elected from the candidates nominated by members of the Tribunal.

III. Chambers

A. Seabed Disputes Chamber

7. In accordance with article 35, paragraph 1, of the Statute, the Seabed Disputes Chamber consists of 11 judges selected by the Tribunal from among its elected members. The members of the Chamber are selected triennially.

8. During the thirty-second session, on 6 October 2011, the Tribunal selected the members of the Seabed Disputes Chamber. The composition of the Chamber, in order of precedence, is as follows: Judge Golitsyn, President; Judges Marotta Rangel, Nelson, Chandrasekhara Rao, Akl, Wolfrum, Ndiaye, Jesus, Türk, Gao and Bouguetaia, members.

9. The terms of office of the members of the Chamber expire on 30 September 2014.

B. Special chambers

1. Chamber of Summary Procedure

10. The Chamber of Summary Procedure is established in accordance with article 15, paragraph 3, of the Statute and consists of five members and two alternates. In accordance with article 28 of the Rules, the President and the Vice-President of the Tribunal are ex officio members of the Chamber, with the President of the Tribunal serving as President of the Chamber. The Chamber is constituted annually.

11. During the thirty-fourth session of the Tribunal, on 25 September 2012, the Chamber was constituted for the period from 1 October 2012 to 30 September 2013.

The members of the Chamber, in order of precedence, are as follows: Judge Yanai, President; Judges Hoffmann, Lucky, Kateka and Golitsyn, members; Judges Paik and Attard, alternates.

2. Chamber for Fisheries Disputes

12. On 20 February 1997, the Tribunal established the Chamber for Fisheries Disputes in accordance with article 15, paragraph 1, of the Statute.

13. During the thirty-second session, on 4 October 2011, the Tribunal selected the members of the Chamber for Fisheries Disputes for a three-year term. The composition of the Chamber, in order of precedence, is as follows: Judge Ndiaye, President; Judges Cot, Pawlak, Kateka, Gao, Paik, Kelly, Attard and Kulyk, members.

14. The terms of office of the members of the Chamber expire on 30 September 2014.

3. Chamber for Marine Environment Disputes

15. On 20 February 1997, the Tribunal established the Chamber for Marine Environment Disputes in accordance with article 15, paragraph 1, of the Statute.

16. During the thirty-second session, on 4 October 2011, the Tribunal selected the members of the Chamber for Marine Environment Disputes for a three-year term. The composition of the Chamber, in order of precedence, is as follows: Judge Lucky, President; Judges Wolfrum, Cot, Bouguetaia, Golitsyn, Paik and Kelly, members.

17. The terms of office of the members of the Chamber expire on 30 September 2014.

4. Chamber for Maritime Delimitation Disputes

18. On 16 March 2007, the Tribunal established the Chamber for Marine Delimitation Disputes in accordance with article 15, paragraph 1, of the Statute.

19. During the thirty-second session, on 4 October 2011, the Tribunal selected the members of the Chamber for Maritime Delimitation Disputes for a three-year term. The composition of the Chamber, in order of precedence, is as follows: Judge Yanai, President; Judges Nelson, Chandrasekhara Rao, Akl, Wolfrum, Ndiaye, Jesus, Cot, Pawlak, Gao and Bouguetaia, members.

20. The terms of office of the members of the Chamber expire on 30 September 2014.

IV. Meetings of the Tribunal

21. In 2012, judicial meetings of the Tribunal took place as follows:

(a) **Case No. 16 on the list of cases of the Tribunal (Merits):**

Dispute concerning delimitation of the maritime boundary between Bangladesh and Myanmar in the Bay of Bengal (Bangladesh/Myanmar)

The Tribunal met from 16 January to 1 February, from 27 February to 6 March and from 12 to 14 March 2012 to consider and adopt the draft judgment. The Tribunal delivered its judgment on 14 March 2012;

(b) **Case No. 18 on the list of cases of the Tribunal (Merits)**:

The M/V "Louisa" *Case (Saint Vincent and the Grenadines v. Kingdom of Spain)*

Initial deliberations of the Tribunal were held on 1 and 2 October 2012. The oral proceedings took place from 4 to 12 October and the Tribunal met for deliberations from 15 October to 2 November 2012. According to the schedule of proceedings, the judgment in this case is expected to be delivered in spring 2013;

(c) **Case No. 19 on the list of cases of the Tribunal (Merits)**:

The M/V "Virginia G" *Case (Panama/Guinea-Bissau)*

Judicial deliberations took place on 2 November 2012. On the same date, the Tribunal adopted an order regarding the submission of a counter-claim by Guinea-Bissau and the filing of an additional pleading by Panama in the case;

(d) **Case No. 20 on the list of cases of the Tribunal (Urgent proceedings)**:

The "ARA Libertad" *Case (Argentina v. Ghana), Provisional Measures*

The Tribunal met from 28 November to 15 December 2012 to deal with the urgent proceedings instituted by Argentina on 14 November 2012. The Tribunal delivered its order on 15 December 2012.

22. The Tribunal also held two sessions devoted to legal and judicial matters as well as organizational and administrative matters: the thirty-third session of the Tribunal was held from 19 to 30 March 2012 and the thirty-fourth session from 17 to 28 September 2012.

23. The Tribunal decided to hold its thirty-fifth session from 11 to 22 March 2013, to deal with legal matters having a bearing on the judicial work of the Tribunal and organizational and administrative matters.

V. Judicial work of the Tribunal

A. *Dispute concerning delimitation of the maritime boundary between Bangladesh and Myanmar in the Bay of Bengal (Bangladesh/Myanmar)*

24. On 14 December 2009, proceedings were instituted before the Tribunal in relation to the delimitation of the maritime boundary in the Bay of Bengal between Bangladesh and Myanmar (case No. 16 on the list of cases). The dispute concerned the delimitation of the maritime boundary between Bangladesh and Myanmar in the Bay of Bengal with respect to the territorial sea, the exclusive economic zone and the continental shelf within and beyond 200 nautical miles.

25. Pursuant to the order of the President of 28 January 2010 and the order of the Tribunal of 17 March 2010, the time limits for the filing of the pleadings in the case were fixed as follows: 1 July 2010 for the memorial of Bangladesh, 1 December 2010 for the counter-memorial of Myanmar, 15 March 2011 for the reply of Bangladesh and 1 July 2011 for the rejoinder of Myanmar. The pleadings were duly filed within the time limits so prescribed.

26. Both Bangladesh and Myanmar chose Judges ad hoc pursuant to article 17 of the Statute of the Tribunal. Thomas Mensah was chosen as Judge ad hoc by Bangladesh and Bernard Oxman was chosen as Judge ad hoc by Myanmar.

27. The hearing took place in Hamburg from 8 to 24 September 2011, during which the parties presented their oral statements at 15 public sittings. In accordance with article 75, paragraph 2, of the Rules, the parties presented the following final submissions:

On behalf of Bangladesh, at the hearing on 22 September 2011:

> [O]n the basis of the facts and arguments set out in our Reply and during these oral proceedings, Bangladesh requests the Tribunal to adjudge and declare that:
>
> (1) The maritime boundary between Bangladesh and Myanmar in the territorial sea shall be that line first agreed between them in 1974 and reaffirmed in 2008. The coordinates for each of the seven points comprising the delimitation are those set forth in our written Submissions in the Memorial and Reply;
>
> (2) From Point 7, the maritime boundary between Bangladesh and Myanmar follows a line with a geodesic azimuth of 215° to the point located at the coordinates set forth in paragraph 2 of the Submissions as set out in the Reply; and
>
> (3) From that point, the maritime boundary between Bangladesh and Myanmar follows the contours of the 200-M limit drawn from Myanmar's normal baselines to the point located at the coordinates set forth in paragraph 3 of the Submissions as set out in the Reply.

On behalf of Myanmar, at the hearing on 24 September 2011:

> Having regard to the facts and law set out in the Counter-Memorial and the Rejoinder, and at the oral hearing, the Republic of the Union of Myanmar requests the Tribunal to adjudge and declare that:
>
> 1. The single maritime boundary between Myanmar and Bangladesh runs from point A to point G, as set out in the Rejoinder. [...]
>
> 2. From point G, the boundary line continues along the equidistance line in a south-west direction following a geodetic azimuth of 231° 37' 50.9" until it reaches the area where the rights of a third State may be affected.

28. The Tribunal delivered its judgment in the case on 14 March 2012. In its judgment, the Tribunal delimited the maritime boundary between the two States in the territorial sea and exclusive economic zone and on the continental shelf.

29. In respect of the delimitation of the territorial sea, the Tribunal found that there was no agreement within the meaning of article 15 of the Convention between the parties. The Tribunal also considered that the evidence submitted by Bangladesh did not prove the existence of a tacit or de facto agreement and found that, in the light of the circumstances of the case, there was no situation of estoppel. The Tribunal further stated that there was no historic title or any other special circumstance in the area to be delimited. It then undertook to delimit the territorial sea by drawing an equidistance line, in application of article 15 of the Convention. In this context, it examined the effect to be given to St. Martin's Island, which is under

the sovereignty of Bangladesh and lies opposite Myanmar's mainland coast though "located almost as close to Bangladesh's mainland coast as to the coast of Myanmar" (Judgment, para. 149). The Tribunal concluded "that, in the circumstances of this case, there are no compelling reasons that justify treating St. Martin's Island as a special circumstance for the purposes of article 15 of the Convention or that prevent the Tribunal from giving the island full effect in drawing the delimitation line of the territorial sea between the Parties" (Judgment, para. 52).

30. With respect to the delimitation of the exclusive economic zone and continental shelf within 200 nautical miles, the Tribunal applied the equidistance/relevant circumstances method, following the three-stage approach developed in the most recent international jurisprudence on the subject. The Tribunal then began by constructing its own provisional equidistance line. It then determined that the cut-off effect produced by the concavity of Bangladesh's coast constituted a relevant circumstance and decided to adjust the provisional equidistance line for this reason.

31. As for the effect to be given to St. Martin's Island, the Tribunal stated that "there is no general rule" on the effect to be given to an island in the delimitation of the maritime boundary in the exclusive economic zone and the continental shelf and added: "Each case is unique and requires specific treatment, the ultimate goal being to reach a solution that is equitable" (Judgment, para. 317). In the case before it, the Tribunal considered that giving effect to St. Martin's Island in the delimitation of the exclusive economic zone and continental shelf would block the seaward projection of Myanmar's coast. Accordingly, the Tribunal concluded that the island was not a relevant circumstance and gave it no effect in drawing the line delimiting the exclusive economic zone and the continental shelf.

32. The Tribunal then considered the continental shelf beyond 200 nautical miles. It first found that it had jurisdiction to delimit the continental shelf in its entirety. It then considered whether in the circumstances of the case it should refrain from exercising that jurisdiction until each party had established the outer limits of the continental shelf pursuant to article 76, paragraph 8, of the Convention, or at least until the Commission on the Limits of the Continental Shelf had made recommendations to each party. The Tribunal observed that a decision on its part not to exercise its jurisdiction over the dispute relating to the continental shelf beyond 200 nautical miles would not only fail to resolve a long-standing dispute but also would not be conducive to the efficient operation of the Convention. In the view of the Tribunal, it would be contrary to the object and purpose of the Convention not to resolve the existing impasse. Inaction by the Commission and the Tribunal, two organs created by the Convention to ensure the effective implementation of its provisions, would leave the parties in a position where they might be unable to benefit fully from their rights over the continental shelf.

33. In the view of the Tribunal, there is a clear distinction between the delimitation of the continental shelf under article 83 and the delineation of its outer limits under article 76. Under article 76, the Commission is assigned the function of making recommendations to coastal States on matters relating to the establishment of the outer limits of the continental shelf, but it does so without prejudice to delimitation of maritime boundaries. Just as the functions of the Commission are without prejudice to the question of delimitation of the continental shelf between States with opposite or adjacent coasts, so the exercise by international courts and tribunals of their jurisdiction regarding the delimitation of maritime boundaries, including that

of the continental shelf, is without prejudice to the exercise by the Commission of its functions on matters related to the delineation of the outer limits of the continental shelf.

34. The Tribunal had then to determine whether the parties had entitlements to a continental shelf beyond 200 nautical miles. In this connection, it considered the meaning of "natural prolongation" and its interrelation with that of "continental margin" in the application of article 76 of the Convention. After doing so, the Tribunal concluded that the parties had overlapping entitlements to the continental shelf beyond 200 nautical miles and it proceeded to delimit that area, stating:

> [T]he delimitation method to be employed in the present case for the continental shelf beyond 200 nautical miles should not differ from that within 200 [nautical miles]. Accordingly, the equidistance/relevant circumstances method continues to apply for the delimitation of the continental shelf beyond 200 [nautical miles]. (Judgment, para. 455)

35. Upon completing its examination, the Tribunal decided that the adjusted equidistance line would continue in the same direction beyond the 200-nautical-mile limit of Bangladesh until it reached the area where the rights of third States might be affected. It then applied the disproportionality test and came to the conclusion that the adjusted equidistance line did not lead to any significant disproportion in the allocation of maritime areas to the parties relative to the respective lengths of their coasts.

36. The delimitation of the continental shelf beyond 200 nautical miles creates a "grey area" resulting from the fact that the line of delimitation is not based strictly on equidistance. It runs beyond the 200-nautical-mile limit off the coast of Bangladesh until it reaches a distance of 200 nautical miles from Myanmar's coast. Under these circumstances, the Tribunal decided that "in the area beyond Bangladesh's exclusive economic zone that is within the limits of Myanmar's exclusive economic zone, the maritime boundary delimits the Parties' rights with respect to the seabed and subsoil of the continental shelf but does not otherwise limit Myanmar's rights with respect to the exclusive economic zone, notably those with respect to the superjacent waters" (Judgment, para. 474). Each State must therefore exercise its rights and perform its duties with due regard to the rights and duties of the other. There are many ways in which the parties may ensure the discharge of their obligations in this respect, including, for example, by establishing cooperative arrangements.

B. *The* M/V "Louisa" *Case (Saint Vincent and the Grenadines v. Kingdom of Spain)*

37. On 24 November 2010, Saint Vincent and the Grenadines instituted proceedings before the Tribunal against Spain in a dispute concerning the arrest of the *M/V Louisa* (case No. 18 on the list of cases). The application instituting proceedings included a request for the prescription of provisional measures under article 290, paragraph 1, of the Convention. The Tribunal delivered its order on this request on 23 December 2010.

38. On 12 January 2011, the President issued time limits for the filing of the memorial by Saint Vincent and the Grenadines and the counter-memorial by Spain.

The time limits were extended by a further order dated 28 April 2011, to 10 June 2011 for the memorial and 10 November 2011 for the counter-memorial.

39. By an order dated 30 September 2011, the Tribunal authorized the submission of a reply by Saint Vincent and the Grenadines and a rejoinder by Spain and fixed 11 December 2011 and 11 February 2012, respectively, for the filing of those pleadings.

40. On 4 November 2011, the President issued an order extending once again the time limits for the submission of pleadings in this case. The time limit for the filing of the counter-memorial was extended to 12 December 2011, and those of the reply and the rejoinder to 10 February and 10 April 2012, respectively. The counter-memorial of Spain, the reply of Saint Vincent and the Grenadines and the rejoinder of Spain were duly filed within the extended time limits.

41. On 4 July 2012, the President, after ascertaining the views of the parties, fixed 4 October 2012 as the date for the opening of the hearing.

42. Prior to the opening of the hearing, the Tribunal held initial deliberations on 1 and 2 October 2012.

43. The parties presented their oral statements at 13 public sittings held from 4 to 12 October 2012. In accordance with article 75, paragraph 2, of the Rules, the parties presented the following final submissions:

On behalf of Saint Vincent and the Grenadines, at the hearing on 11 October 2012:

The Applicant requests the Tribunal to prescribe the following measures:

(a) declare that the Tribunal has jurisdiction over the Request;

(b) declare that the Request is admissible;

(c) declare that the Respondent has violated articles 73 (2) and (4), 87, 226, 227, 300, and 303 of the Convention;

(d) order the Respondent to release the *Gemini III* and return property seized;

(e) declare that the boarding and detention of the *MV Louisa* and *Gemini III* was unlawful;

(f) declare that the detention of Mario Avella, Alba Avella, Geller Sandor and Szuszky Zsolt was unlawful and abused their human rights in violation of the Convention;

(g) declare that the Respondent denied justice to Mario Avella, Alba Avella, Geller Sandor, Szuszky Zsolt and John B. Foster and abused the property rights of John B. Foster;

(h) order that the Respondent is prohibited from retaliating against the interests of Mario Avella, Alba Avella, Geller Sandor, Szuszky Zsolt, John B. Foster and Sage Maritime Scientific Research, Inc., including the initiation of any procedure requesting the arrest, detention, or prosecution of these individuals or the seizure or forfeiture of their property in domestic Spanish courts;

(i) order that the Respondent is prohibited from undertaking any action against the interests of Mario Avella and John B. Foster, including the continued prosecution of these individuals in domestic Spanish courts;

(j) order reparations to individuals in the following amounts, plus interest at the lawful rate:

(1) Mario Avella: €810,000

(2) Alba Avella: €275,000

(3) Geller Sandor: €275,000

(4) Szuszky Zsolt: €275,000

(5) John B. Foster: €1,000

(k) order reparations to Sage Maritime Scientific Research, Inc. in the amount of $4,755,144 (USD) for damages and an additional amount in the range of $3,500,000-$40,000,000 (USD) for lost business opportunities;

(l) order reparations to Saint Vincent and the Grenadines in the amount of €500,000 for costs and damages to its dignity, integrity, and vessel registration business; and

(m) award reasonable attorneys' fees and costs associated with this request as established before the Tribunal, of not less than €500,000.

On behalf of Spain, at the hearing on 12 October 2012:

On the grounds set out in the written pleadings and then elaborated in the course of its oral statements, and on any other grounds, the Kingdom of Spain requests the International Tribunal for the Law of the Sea to adjudge and declare that:

1. the Application submitted by Saint Vincent and the Grenadines is not admissible and must be dismissed;

2. this honourable Tribunal has no jurisdiction in the case;

3. subsidiarily, the Applicant's contention that Spain has breached its obligations under the Convention is not well-founded;

4. consequently, each and all of the requests made by the Applicant must be rejected; and

5. the Applicant be ordered to pay the costs incurred by the Respondent in connection with this case, as determined by the Tribunal, but in an amount no less than US$ 500,000.

44. As at 31 December 2012, the reading of the judgment in this case was expected to be delivered in spring 2013.

C. *The* M/V "Virginia G" *Case (Panama/Guinea-Bissau)*

45. On 4 July 2011, proceedings were instituted before the Tribunal through the notification of a special agreement in a dispute concerning the vessel *Virginia G* (case No. 19 on the list of cases).

46. By a letter dated 4 July 2011, the Agent of Panama notified the Tribunal of a special agreement concluded by exchange of notes, dated 29 June and 4 July 2011, between the Republic of Panama and the Republic of Guinea-Bissau, respectively, to submit to the Tribunal a dispute concerning the vessel *Virginia G*. The case was entered in the list of cases as case No. 19.

47. On 17 August 2011, the President held consultations with the representatives of the Parties to ascertain their views with regard to questions of procedure.

48. By an order dated 18 August 2011, the President fixed 4 January 2012 as the time limit for the filing of the memorial by Panama and 21 May 2012 as the time limit for the filing of the counter-memorial by Guinea-Bissau.

49. On 30 September 2011, the Tribunal adopted an order authorizing the submission of a reply by Panama and a rejoinder by Guinea-Bissau and fixing 21 August and 21 November 2012, respectively, for the filing of those pleadings.

50. Subsequently, by an order dated 23 December 2011, the President extended the time limits for the submission of the memorial and the counter-memorial to 23 January 2012 and 11 June 2012, respectively. The memorial and the counter-memorial were duly filed within the extended time limits.

51. By an order dated 8 August 2012, the President extended the time limits for the filing of the reply and the rejoinder to 28 August 2012 and 28 November 2012, respectively. The reply and the rejoinder were duly filed within the extended time limits.

52. In its counter-memorial, Guinea-Bissau submitted a counter-claim which Panama, in its reply, requested the Tribunal "to dismiss, reject or otherwise refuse". In addition, Panama requested the Tribunal "to fix an additional date, following the 28 November 2012 deadline for the submission of Guinea-Bissau's Rejoinder, by which date Panama may submit final submissions in reply only to the sections of Guinea-Bissau's Rejoinder concerning the counter-claim".

53. By a letter dated 6 October 2012, the Registrar informed the parties at the request of the President that "[b]efore taking a decision on the possibility for Panama to file an additional pleading restricted to the issue of the counter-claim, the Tribunal has to examine whether the counter-claim raised by Guinea-Bissau is admissible under article 98 of the Rules". In the same letter, both parties were given the opportunity to submit their observations on this particular question by 19 October 2012. Observations were received from both parties within the time limit.

54. Both Panama and Guinea-Bissau chose judges ad hoc pursuant to article 17 of the Statute. Tullio Treves was chosen as judge ad hoc by Panama and José Manuel Sérvulo Correia was chosen as judge ad hoc by Guinea-Bissau.

55. In its order dated 2 November 2012, the Tribunal found that the counter-claim presented by Guinea-Bissau "satisfies the conditions set forth in" and "is admissible under article 98, paragraph 1, of the Rules of the Tribunal". The Tribunal also authorized "the submission by Panama of an additional pleading relating solely to

the counter-claim submitted by Guinea-Bissau" and fixed 21 December 2012 as the time limit for the filing of this pleading. Panama duly filed the additional pleading within this time limit.

D. *The* "ARA Libertad" *Case (Argentina v. Ghana)*

56. On 14 November 2012, Argentina filed with the Tribunal a request for the prescription of provisional measures under article 290, paragraph 5, of the Convention in a dispute concerning "the detention by Ghana [...] of the warship 'ARA Fragata Libertad'". The case was entered into the Tribunal's list of cases as case No. 20.

57. The *ARA Libertad* had arrived, on a courtesy visit, in the port of Tema, near Accra, on 1 October 2012. The vessel's departure from this port, scheduled for 4 October 2012, was prevented by Ghanaian authorities pursuant to a decision of the High Court of Accra taken in connection with a commercial lawsuit. On 30 October 2012, Argentina instituted arbitration proceedings, under annex VII to the Convention, against Ghana concerning the detention of the vessel. In the notification instituting arbitral proceedings, which was notified to Ghana on 30 October 2012, Argentina requested "Ghana to adopt a provisional measure to unconditionally enable the Argentine warship 'ARA Fragata Libertad' to be resupplied and to leave the Tema port and the jurisdictional waters of Ghana".

58. Pending the constitution of the arbitral tribunal and after the time limits of two weeks provided for by article 290, paragraph 5, of the Convention, Argentina, on 14 November 2012, submitted to the Tribunal a request for the prescription of provisional measures.

59. By an order dated 20 November 2012, after having ascertained the views of the parties, the President fixed 29 November 2012 as the date for the opening of the hearing.

60. On 20 November 2012, the President addressed a letter to both parties calling upon them, in conformity with article 90, paragraph 4, of the Rules, "to avoid taking any measures which might hinder any order the Tribunal may make on the Request for provisional measures to have its appropriate effects".

61. Since the Tribunal did not include upon the bench a judge of the nationality of Ghana, Ghana chose Thomas A. Mensah to sit as judge ad hoc in this case pursuant to article 17 of the Statute of the Tribunal and article 19 of the Rules of the Tribunal.

62. Ghana also filed with the Tribunal a statement in response on 28 November 2012.

63. Prior to the opening of the hearing, the Tribunal held initial deliberations on 28 November 2012.

64. Oral statements were presented at four public sittings held on 29 and 30 November 2012. In accordance with article 75, paragraph 2, of the Rules, the parties presented the following final submissions at the hearing on 30 November 2012:

On behalf of Argentina:

> For the reasons expressed by Argentina before the Tribunal, pending the constitution of the arbitral tribunal under Annex VII of the United

Nations Convention on the Law of the Sea, Argentina requests that the Tribunal prescribes the following provisional measure:

> that Ghana unconditionally enables the Argentine warship Frigate ARA Libertad to leave the Tema port and the jurisdictional waters of Ghana and to be resupplied to that end.
>
> Equally Argentina requests that the Tribunal rejects all the submissions made by Ghana.

On behalf of Ghana:

> [T]he Republic of Ghana requests the Tribunal:
>
> (1) to reject the request for provisional measures filed by Argentina on 14 November 2012; and
>
> (2) to order Argentina to pay all costs incurred by the Republic of Ghana in connection with this request.

65. The Tribunal delivered its order unanimously on 15 December 2012.

66. In its order, the Tribunal held that, "at this stage of the proceedings, the Tribunal does not need to establish definitively the existence of the rights claimed by Argentina and yet, before prescribing provisional measures, the Tribunal must satisfy itself that the provisions invoked by the Applicant appear prima facie to afford a basis on which the jurisdiction of the Annex VII arbitral tribunal might be founded". In the light of the arguments presented by the parties, the Tribunal considered "that article 32 [of the Convention] affords a basis on which prima facie jurisdiction of the Annex VII arbitral tribunal might be founded;" (Order, para. 66).

67. The Tribunal then examined whether the urgency of the situation requires the prescription of provisional measures. In this context, the Tribunal considered, inter alia, that, "in accordance with general international law, a warship enjoys immunity" (ibid., para. 95) and that "any act which prevents by force a warship from discharging its mission and duties is a source of conflict that may endanger friendly relations among States" (ibid., para. 97).

68. The Tribunal concluded that "under the circumstances of the present case, pursuant to article 290, paragraph 5, of the Convention, the urgency of the situation requires the prescription by the Tribunal of provisional measures that will ensure full compliance with the applicable rules of international law, thus preserving the respective rights of the Parties" (ibid., para. 100).

69. For these reasons, the Tribunal, prescribed, pending a decision by the Annex VII arbitral tribunal, the following provisional measures under article 290, paragraph 5, of the Convention:

> Ghana shall forthwith and unconditionally release the frigate *ARA Libertad*, shall ensure that the frigate *ARA Libertad*, its Commander and crew are able to leave the port of Tema and the maritime areas under the jurisdiction of Ghana, and shall ensure that the frigate *ARA Libertad* is resupplied to that end.

70. The Tribunal further decided that Argentina and Ghana should each submit an initial report not later than 22 December 2012 to the Tribunal, and authorized the President to request such information as he might consider appropriate after that date. The Tribunal also decided that each Party should bear its own costs.

71. Each party submitted an initial report on the measures taken within the prescribed time limits. On that basis, the Tribunal was informed that the *ARA Libertad* had been released and, on 19 December 2012, had left the maritime areas under the jurisdiction of Ghana.

VI. Legal matters

72. During the period under review, the Tribunal devoted part of its two sessions to the consideration of legal and judicial matters. In this respect, the Tribunal examined various legal issues of relevance to its jurisdiction, its Rules and its judicial procedures. It also exchanged views on recent developments concerning law of the sea matters. This review was undertaken both by the Tribunal and by its chambers. Some of the main issues considered are noted below.

A. Jurisdiction, rules and judicial procedures of the Tribunal

1. Matters relating to article 292 of the Convention

73. During the period under review, the Tribunal continued to give consideration to information prepared by the Registry on the practice of States in relation to cases in which crew members of vessels detained for pollution offences have been imprisoned, and the amount of security requested in cases in which vessels are detained.

2. Declarations made under articles 287 and 298 of the Convention

74. During the period under review, the Tribunal took note of the information presented by the Registry concerning the status of declarations made under articles 287 and 298 of the Convention.

B. Chambers

1. Matters relating to the Seabed Disputes Chamber

75. During the period under review, the Seabed Disputes Chamber held meetings in which it considered matters falling under its responsibilities, including issues relating to article 82 of the Convention, entitled "Payments and contributions with respect to the exploitation of the continental shelf beyond 200 nautical miles".

2. Matters relating to the Chamber for Fisheries Disputes

76. During the period under review, the Chamber for Fisheries Disputes considered reports prepared by the Registry concerning new developments in relation to the international legal regime of fisheries and fisheries subsidies.

3. Matters relating to the Chamber for Marine Environment Disputes

77. During the period under review, the Chamber for Marine Environment Disputes considered reports prepared by the Registry concerning marine special areas and prompt release of vessels and crews in cases relating to pollution of the marine environment.

C. Recent developments in law of the sea matters

78. During the period under review, the Tribunal considered reports prepared by the Registry concerning recent developments in law of the sea matters.

VII. Committees

79. During its thirty-fourth session, on 25 September 2012, the Tribunal reconstituted its committees for the period ending 30 September 2013.[1]

A. Committee on Budget and Finance

80. The members of the Committee on Budget and Finance selected on 25 September 2012 are as follows: Judge Akl, Chair; Judges Jesus, Cot, Lucky, Türk, Bouguetaia, Golitsyn and Paik, members.

B. Committee on Rules and Judicial Practice

81. The members of the Committee on Rules and Judicial Practice selected on 25 September 2012 are as follows: President Yanai, Chair; Vice-President Hoffmann; Judges Marotta Rangel, Nelson, Chandrasekhara Rao, Wolfrum, Ndiaye, Cot, Kateka, Gao, Golitsyn (ex officio member as President of the Seabed Disputes Chamber), Kelly and Attard, members.

C. Committee on Staff and Administration

82. The members of the Committee on Staff and Administration selected on 25 September 2012 are as follows: Vice-President Hoffmann, Chair; Judges Wolfrum, Jesus, Gao, Golitsyn, Paik, Kelly and Attard, members.

D. Committee on Library, Archives and Publications

83. The members of the Committee on Library, Archives and Publications selected on 25 September 2012 are as follows: Judge Türk, Chair; Judges Marotta Rangel, Nelson, Wolfrum, Ndiaye, Pawlak, Paik and Kulyk, members.

E. Committee on Buildings and Electronic Systems

84. The members of the Committee on Buildings and Electronic Systems selected on 25 September 2012 are as follows: Judge Gao, Chair; Judges Akl, Wolfrum, Lucky, Kelly, Attard and Kulyk, members.

[1] For the terms of reference of the committees, see: SPLOS/27, paras. 37-40; SPLOS/50, paras. 36-37; and SPLOS/136, para. 46.

F. Committee on Public Relations

85. The members of the Committee on Public Relations selected on 25 September 2012 are as follows: Judge Kateka, Chair; Judges Chandrasekhara Rao, Bouguetaia, Paik, Kelly, Attard and Kulyk, members.

VIII. Privileges and immunities

A. General Agreement

86. The Agreement on the Privileges and Immunities of the International Tribunal for the Law of the Sea, adopted by the seventh Meeting of States Parties on 23 May 1997, was deposited with the Secretary-General of the United Nations and opened for signature at United Nations Headquarters for 24 months as from 1 July 1997 (see SPLOS/24, para. 27). The Agreement entered into force on 30 December 2001, 30 days after the date of deposit of the tenth instrument of ratification or accession. At the closing date for signature, 21 States had signed the Agreement. As at 31 December 2012, 40 States had ratified or acceded to it.

B. Headquarters Agreement

87. The Headquarters Agreement between the Tribunal and the Government of Germany was signed on 14 December 2004 by the President of the Tribunal and the State Secretary of Germany. This Agreement entered into force on 1 May 2007. It defines the legal status of the Tribunal in Germany and regulates the relations between the Tribunal and the host country. It contains provisions on matters such as the law applicable to the headquarters district, the immunity of the Tribunal, its property, assets and funds, and the privileges, immunities and exemptions accorded to the members of the Tribunal and its officials, as well as to Agents representing parties, counsel and advocates, and witnesses and experts who are required to appear before the Tribunal.

IX. Relations with the United Nations

88. At the 51st plenary meeting of the sixty-seventh session of the General Assembly, on 11 December 2012, the President of the Tribunal delivered a statement under agenda item 75 (a), entitled "Oceans and the law of the sea".[2] In his statement, the President reported to the General Assembly on the developments which had taken place with respect to the Tribunal since the last session of the General Assembly, in particular, the delivery of the Judgment in the Tribunal's first maritime delimitation case (case No. 16). He also reported that the Tribunal had held a hearing in respect of a further case pending before it (case No. 18) and that a new case for prescription of provisional measures pending the constitution of an arbitral tribunal had been submitted to the Tribunal (case No. 20). The President further reported on the Tribunal's training activities, including its capacity-building programmes for

[2] The text of the statements is available on the Tribunal's website: http://www.itlos.org or http://www.tidm.org.

government officials and researchers on dispute settlement under the Convention, and its internship programme.

X. Premises of the Tribunal

89. The terms and conditions under which the premises are made available to the Tribunal by Germany are established in the Agreement of 18 October 2000 between the International Tribunal for the Law of the Sea and the Government of the Federal Republic of Germany on the Occupancy and Use of the Premises of the International Tribunal for the Law of the Sea in the Free and Hanseatic City of Hamburg.

90. During the period under review the Registry, in cooperation with the Federal Building Authorities, has made several improvements to the Tribunal's equipment and systems, in particular as concerns the media technology system.

XI. Finances

A. Budgetary matters

1. Budget of the Tribunal for 2013-2014

91. The budget proposals for 2013-2014, approved by the Tribunal at its thirty-third session, were submitted to the twenty-second Meeting of States Parties. The proposals, involving an amount of €21,896,000, were based on an evolutionary approach and guided by the principle of zero growth.

92. The Meeting of States Parties adopted the budget for 2013-2014 in the amount of €20,398,600, which represents a 3 per cent reduction of the proposed budget (see SPLOS/242).

93. At the thirty-fourth session, the Tribunal considered a report prepared by the Registrar on the implementation of the decision of the twenty-second Meeting of States Parties concerning the budget of the Tribunal for 2013-2014. The Tribunal decided to achieve the 3 per cent reduction of the budget through the recalculation of the appropriations needed for certain budget lines in part A (Recurrent expenditures), part B (Non-recurrent expenditures) and part C (Case-related costs).

2. Report on budgetary matters for the financial periods 2009-2010 and 2011-2012

94. At its thirty-third session, the Tribunal considered the report presented by the Registrar on budgetary matters for the financial periods 2009-2010 and 2011-2012. The report, which was submitted to the twenty-first Meeting of States Parties for its consideration (see SPLOS/242), included the following: surrender of cash surplus for the financial period 2009-2010; a provisional performance report for 2011; a report on action taken pursuant to the decision concerning budgetary matters for the 2011-2012 financial period taken by the twenty-first Meeting of States Parties; adjustment of the special allowance of the President and that of the Vice-President when acting as President; and a report on action taken pursuant to the Financial Regulations of the Tribunal (the Tribunal's investments, the Korean International

Cooperation Agency (KOICA) trust fund, the Nippon Foundation trust fund and the trust fund for the law of the sea).

3. Cash flow situation

95. At its thirty-third and thirty-fourth sessions, the Tribunal took note of the information presented by the Registrar concerning the cash flow situation of the Tribunal.

B. Status of contributions

96. As at 31 December 2012, 117 States parties had made contributions to the year 2012 of the 2011-2012 budget, totalling €9,654,681, while 47 States parties had not made any payments with respect to their assessed contributions for 2012. The balance of unpaid contributions with respect to the second year of the 2011-2012 budget was €544,637. The total balance of unpaid contributions with respect to the full financial period 2011-2012 was €826,852.

97. Furthermore, assessed contributions amounting to €208,402 in respect of the budgets of the Tribunal for the financial periods 1996-1997 to 2009-2010 were still pending as at 31 December 2012.

98. The balance of unpaid contributions with respect to the overall budget of the Tribunal amounted to €1,035,254 as at 31 December 2012. In July 2012, the Registrar sent the States parties notes verbales concerning their assessed contributions for the 2013-2014 budget, and containing information about outstanding contributions to the previous budgets. In December 2012, the Registrar sent notes verbales to the States parties concerned, reminding them of their outstanding contributions to the budgets of the Tribunal.

C. Financial Regulations and Rules

99. The Financial Regulations of the Tribunal, adopted by the thirteenth Meeting of States Parties on 12 June 2003, became effective on 1 January 2004.[3]

100. Pursuant to financial regulation 10.1 (a), the Registrar must establish detailed financial rules and procedures in order to ensure effective financial administration and the exercise of economy. In accordance with this provision the Tribunal, at its seventeenth session, approved the Financial Rules, which were submitted to the fourteenth Meeting of States Parties for its consideration. The Meeting took note of the Financial Rules of the Tribunal, which, according to rule 114.1, became effective on 1 January 2005 (the Financial Regulations and Rules of the Tribunal are contained in document SPLOS/120).

[3] Financial Regulations, regulation 14.1.

D. Appointment of the auditor for 2013-2014 and 2015-2016

101. Pursuant to financial regulation 12.1, the twenty-second Meeting of States Parties appointed Ernst & Young as the Tribunal's auditor for the financial periods 2013-2014 and 2015-2016 (see SPLOS/251, para. 41).

E. Trust funds and donations

102. On the basis of resolution 55/7 on "Oceans and the law of the sea" adopted by the General Assembly on 30 October 2000, a voluntary trust fund has been established by the Secretary-General to assist States in connection with disputes to be settled by the Tribunal. According to information provided by the Division for Ocean Affairs and the Law of the Sea of the United Nations Office of Legal Affairs, a contribution to the trust fund was made in 2012 by the Government of Finland, and the financial statements of the trust fund showed a balance of $189,759 as at 31 December 2012.

103. In 2004, KOICA provided a grant to fund the participation of interns from developing countries in the internship programme of the Tribunal. A trust fund was established by the Registrar for this purpose, pursuant to regulation 6.5 of the Financial Regulations of the Tribunal. The fund was closed in 2012.

104. In 2007, the Nippon Foundation provided a grant to fund the participation of fellows in a capacity-building and training programme on dispute settlement under the Convention. A trust fund was established by the Registrar for this purpose, pursuant to regulation 6.5 of the Financial Regulations of the Tribunal.

105. In 2010, pursuant to a decision of the Tribunal at its twenty-eighth session, the Registrar established a new trust fund for the law of the sea, whose terms of reference were adopted by the Tribunal and submitted for consideration to the twentieth Meeting of States Parties. The trust fund is intended to promote human resource development in developing countries in the law of the sea and maritime affairs in general. Contributions made to the trust fund are used to provide applicants from developing countries with financial assistance to enable them to participate in the Tribunal's internship programme and the summer academy. States, intergovernmental organizations and agencies, national institutions, non-governmental organizations and international financial institutions, as well as natural and juridical persons, are invited to make voluntary financial or other contributions to the trust fund. Three contributions to the trust fund, in the following amounts were made so far: €25,000 in April 2010 by a company from the Republic of Korea and operating in Hamburg, twice an amount of €15,000 by the Korea Maritime Institute in October 2011 and in December 2012, respectively.

106. In 2012, the China Institute of International Studies provided a grant to finance training activities of the Tribunal, including regional workshops, and to provide grants to participants from developing countries in the internship programme and the summer academy. A trust fund was established by the Registrar for this purpose, pursuant to regulation 6.5 of the Financial Regulations of the Tribunal.

XII. Administrative matters

A. Staff Regulations and Staff Rules

107. During the period under review, the Tribunal approved the recommendation of the Committee on Staff and Administration to adopt amendments to the Staff Regulations concerning the salary scale for staff in the Professional and higher categories. The amendment is intended to bring the salary scale of the staff of the Tribunal into line with the applicable scales adopted for the United Nations common system, pursuant to regulation 12.6 of the Staff Regulations.

108. During the period under review, in the light of the recommendation of the Committee on Staff and Administration, the Tribunal took note of the amendments proposed to the Staff Rules of the Tribunal, inter alia, concerning pensionable remuneration for staff in the Professional and higher categories and the salary scale for staff in the General Service category. Pursuant to regulations 12.2, 12.3 and 12.4 of the Staff Regulations, the amendments to the Staff Rules which were provisional entered into full force and effect on 1 January 2013.

B. Staff recruitment

109. In 2012, the Tribunal recruited staff members for the posts of Translator/Reviser (P-4), Associate Legal Officer (P-2) and Linguistic Assistant/Judiciary Support (G-6).

110. At the end of 2012, recruitment to the posts of Senior Legal Officer/Head of Legal Office (P-5), Head of Budget and Finance (P-4) and Associate Archivist (P-2) was in progress.

111. A list of the staff members of the Registry as at 31 December 2012 is contained in annex I to the present report.

112. Temporary personnel were recruited to assist the Tribunal during its thirty-third and thirty-fourth sessions, during the hearings and deliberations in cases Nos. 16, 18, 19 and 20.

113. The staff of the Registry consists of 37 staff members, of whom 17 are in the Professional and higher categories. The recruitment of staff members in the Professional category, excluding language staff, is subject to the principle of equitable geographical distribution, in accordance with regulation 4.2 of the Staff Regulations. This regulation provides that:

> The paramount consideration in the appointment, transfer or promotion of the staff shall be the necessity for securing the highest standards of efficiency, competence and integrity. Due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible.

Taking into account the small number of staff in the Registry of the Tribunal, a flexible regional approach has been followed in this regard.

114. The Tribunal has taken steps to ensure that vacancy announcements are disseminated in such a way as to recruit staff on as wide a geographical basis as possible. Information on vacancies is transmitted to the embassies of the States

parties to the Convention in Berlin, and to the permanent missions in New York. The information is also posted on the Tribunal's website and published in the press.

115. The Tribunal applies, mutatis mutandis, the recruitment procedures followed by the United Nations. In accordance with these procedures, the principle of geographical distribution does not apply to the recruitment of General Service staff. However, the Tribunal has also made efforts to recruit General Service staff on as wide a geographical basis as possible.

C. Staff Pension Committee

116. Pursuant to the proposal of the Tribunal, the sixteenth Meeting of States Parties decided that a Staff Pension Committee should be established with the following composition: (a) one member and one alternate member to be chosen by the Meeting; (b) one member and one alternate member to be appointed by the Registrar; and (c) one member and one alternate member to be elected by the staff. Initially, the term of office of members and alternates was two years. The twentieth Meeting of States Parties decided to extend the term of office to three years. The current president of the Committee is Abdoul Aziz Ndiaye (Embassy of Senegal in Berlin).

D. Language classes at the Tribunal

117. English and French classes for Registry staff members were held in 2012.

E. Internship programme

118. The internship programme of the Tribunal was established in 1997. Applicants from developing countries can receive financial assistance in covering the costs incurred by participating in the programme. From 2004 to 2012, this financial assistance was paid from the trust fund established in respect of a grant provided by Korea KOICA. Since 2012, the assistance has been paid from the trust fund for the law of the sea established by the Tribunal at its twenty-eighth session (see para. 105 above).

119. As at the end of 2012, a total of 252 interns from 82 States had participated in the programme, with 99 interns benefiting from funding.

120. During 2012, 17 persons from 16 different countries served periods of internship at the Tribunal. A list of participants in the internship programme during 2012 is contained in annex II to the present report.

121. An information sheet and the application form for the programme can be obtained from the Registry or from the Tribunal's website: www.itlos.org (English) and www.tidm.org (French).

F. Capacity-building and training programme

122. In 2012, for the sixth time, a capacity-building and training programme on dispute settlement under the Convention was conducted with the support of the Nippon Foundation. The Nippon Foundation Grant was set up in 2007 to provide capacity-building and training to fellows and assist them in covering the costs

incurred by participating in the programme. During the programme, participants attend lectures on topical issues related to the law of the sea and maritime law and training courses on negotiation and delimitation. They also visit institutions working in the areas of law of the sea, maritime law and settlement of disputes (inter alia, the International Court of Justice, the International Criminal Court, the International Hydrographic Organization and the International Maritime Organization). At the same time, participants carry out individual research on selected topics.

123. Nationals of Armenia, Chile, the Dominican Republic, Gambia, Guinea, Myanmar and Sri Lanka are participating in the 2012-2013 programme (July 2012-March 2013). A list of fellows is contained in annex III to the present report.

XIII. Visits

124. During the period under review, the Tribunal received visitors, in particular, holders of political office, diplomats, members of judicial authorities, senior government officials, researchers, academics and lawyers.

XIV. Buildings and electronic systems

A. Requirements for the permanent premises

125. During the thirty-third and thirty-fourth sessions, the Registrar presented reports on: building arrangements; the use of the Tribunal's premises; the development of electronic systems; courtroom technology and security; the maintenance and updating of electronic systems; and artwork at the Tribunal. The reports were reviewed by the Committee on Buildings and Electronic Systems with a view to improving the working conditions of the Tribunal.

B. Use of the premises and public access

126. During 2012, the following events were held on the premises of the Tribunal:

- 2012 Maritime Talks, organized by the International Foundation for the Law of the Sea, on 24 March 2012;
- Annual meeting of the law alumni of the Zeit Foundation, on 15 June 2012;
- Visit of the German Japanese Association, on 20 July 2012, hosted jointly by the Association and the Consul General of Japan.

127. In addition, the premises of the Tribunal were visited by approximately 1,000 people on organized tours in 2012.

XV. Library facilities and archives

128. During the thirty-third and thirty-fourth sessions, the Registrar reported on several matters pertaining to the Library, including the collections, online databases and bibliography. He also presented reports on the archive and document centre at the Tribunal, including the archival databases and mobile exhibition.

129. A list of donors to the Library is contained in annex IV to the present report.

XVI. Publications

130. The status of the Tribunal's publications was reviewed by the Committee on Library, Archives and Publications during the thirty-third and thirty-fourth sessions of the Tribunal.

131. During the period under review, the following volumes were published:

(a) *ITLOS Yearbook — TIDM Annuaire 2011, Vol. 15*;

(b) *ITLOS Reports of Judgments, Advisory Opinions and Orders 2011, Vol. 11*.

XVII. Public relations

132. During the period under review, the Committee on Public Relations gave consideration to a set of measures to provide information on the work of the Tribunal, including the installation of a permanent exhibition on the work of the Tribunal and the Convention at the Tribunal's premises, dissemination of information on the Tribunal, and participation by representatives of the Tribunal in international legal meetings.

XVIII. Summer academy

133. The International Foundation for the Law of the Sea held the sixth summer academy on the premises of the Tribunal from 22 July to 18 August 2012. The academy focused on the theme "Uses and protection of the sea — Legal, economic and natural science perspectives". Thirty-six participants from 32 different countries attended lectures on issues relating to both law of the sea and maritime law. The lectures were given by Judges of the Tribunal as well as by experts, practitioners, representatives of international organizations and scientists.

XIX. Public information and website

134. The Tribunal publicized its work by means of its website, press releases and briefings by the Registry, and through the distribution of its judgments, orders and publications.

135. The website can be accessed at the following addresses: www.itlos.org and www.tidm.org. The texts of judgments and orders of the Tribunal, and verbatim records of hearings, are available on the website, together with other information about the Tribunal.

136. In 2012, judges and Registry staff members also delivered lectures and published papers on the work of the Tribunal.

Annex I

Information on staff (2012)

Professional and higher categories

Name	*Title*	*Country of nationality*	*Level of post*	*Level of incumbent*
Gautier, Philippe	Registrar	Belgium	ASG	ASG
Kim, Doo-young	Deputy Registrar	Republic of Korea	D-2	D-2
Scharfer, James	Head of Linguistic Services	France	P-5	P-5
Vacant	Senior Legal Officer/Head of Legal Office		P-5	
Savadogo, Louis	Legal Officer	Burkina Faso	P-4	P-4
Hinrichs, Ximena	Legal Officer	Chile	P-4	P-4
Mizerska-Dyba, Elzbieta	Head of Library and Archives	Poland	P-4	P-4
Gross, Muriel	Translator/Reviser	France	P-4	P-4
Gaba Kpayedo, Kafui	Head of Personnel, Building and Security	Togo	P-4	P-4
Vacant	Head of Budget and Finance		P-4	
Gbadoe, Alfred	Information Technology Officer	Germany	P-3	P-3
Rostan, Jean-Luc	Translator (French)	France	P-3	P-3
Füracker, Matthias	Legal Officer	Germany	P-3	P-3
Ritter, Roman	Associate Administrative Officer (Contributions/Budget)	Germany	P-2	P-2
Ritter, Julia[a]	Press Officer	United Kingdom	P-2	P-2
Saab, Yara	Associate Legal Officer	Lebanon	P-2	P-2
Vacant	Archivist		P-2	

[a] The post of Press Officer is occupied 50 per cent by the incumbent of the post, Ms Ritter. The remaining 50 per cent is currently occupied by Ms. Anja Alsen on the basis of a temporary appointment.

Total posts: 17

General Service

Name	*Title*	*Country of nationality*	*Level of post*	*Level of incumbent*
Vorbeck, Antje	Administrative Assistant (Personnel)	Germany	G-7	G-7
Bothe, Andreas	Building Coordinator	Germany	G-7	G-7
Egert, Anke	Publications/Personal Assistant (Registrar)	Germany	G-7	G-7
Winkelmann, Jacqueline	Administrative Assistant (Procurement)	Germany	G-7	G-7
Mba, Patrice	Information Systems Assistant	Cameroon	G-7	G-7
Nas, Ellen	Personal Assistant (President)	Netherlands	G-6	G-6
Albiez, Berit	Linguistic Assistant/Judiciary Support	Germany	G-6	G-6
Hartmann-Vereshchak, Svitlana	Finance Assistant	Ukraine	G-6	G-6
Naegler, Thorsten	Administrative Assistant (Contributions)	Germany	G-6	G-6
Karanja, Elizabeth	Administrative Assistant	Kenya	G-6	G-6
Koch, Béatrice	Linguistic Assistant/Judiciary Support	France	G-6	G-6
Sadler, Gerardine	Administrative Assistant	Singapore	G-5	G-5
Bartlett, Emma	Personnel Assistant	United Kingdom	G-5	G-5
Borchert, Anne-Charlotte	Personal Assistant (Deputy Registrar)	France	G-5	G-5
Heim, Svenja	Library Assistant	Germany	G-5	G-5
Boeck, Henrik	Finance Assistant (Accounts Payable)	Denmark	G-5	G-5
Duddek, Sven	Senior Security Officer/Building Superintendent	Germany	G-4	G-4
Marzahn, Inga	Administrative Assistant	Germany	G-4	G-4
Aziamble, Papagne	Administrative Support/Driver	Togo	G-4	G-4
Ntinugwa, Chuks	Security Officer/Driver	Germany	G-3	G-3

Total posts: 20

Annex II

Information on interns (2012)

Name	*State*	*Period*
Becar Jara, Jorge	Chile	01.12-03.12
Chang, Hong	China	04.12-06.12
De Paiva Toledo, André	Brazil	07.12-09.12
Galinnya, Stephanas	Uganda	01.12-03.12
Kakhniashvili, Gulisa	Georgia	04.12-06.12
Kim, Juhui	Republic of Korea	07.12-09.12
Liu, Tong	China	07.12-09.12
Malczewska, Klaudia	Poland	10.12-12.12
Meda, Nangfaa Léon Clément	Burkina Faso	07.12-09.12
Nguyen, Lan	Viet Nam	10.12-12.12
Ryan Valerio Lindsay	Costa Rica	04.12-06.12
Sazonova, Olga	Russian Federation	10.12-12.12
Sefrioui, Sarra	Morocco	10.12-12.12
Storgårds, Susanne	Finland/United States	07.12-10.12
Van Der Vorst, Ines	Spain/Netherlands	04.12-06.12
Vasquez Schaer, Nicolas	Bolivia (Plurinational State of)	10.12-12.12
Zysko, Olena	Ukraine	01.12-03.12

Annex III

Information on Nippon fellows (2012-2013)

Julieta Abgaryan (Armenia)

Ms. Abgaryan holds a law degree from the Moscow State University of International Affairs, where she studied both public international law and economic law. Since 2011 she has been conducting a PhD in the field of international maritime law at the aforementioned university.

Buba Bojang (Gambia)

Mr. Bojang holds a law degree from the University of Maiduguri, Borno State, Nigeria. He also graduated from the International Maritime Law Institute of the International Maritime Organization, where he successfully completed his LLM in international maritime law. Since June 2011 he has been working as a maritime lawyer and registrar in the Gambia Maritime Administration, an institute which regulates all the maritime affairs of Gambia. His tasks are to advise his department and the department of fisheries on all maritime legal issues. He is also in charge of the registration of vessels and the granting of nationality.

Tahiana Fajardo Vargas (Dominican Republic)

Ms. Fajardo holds a law degree from the Pontificia Universidad Catolica Madre y Maestra, Santo Domingo, Dominican Republic. She also holds a degree in public international law and an LLM in international administrative law of the Université Panthéon Assas, Paris. She is currently working as a legal officer at the National Maritime Authority of the Dominican Republic, where her duties are, among others, providing legal advice regarding the actions and measures necessary to secure compliance with the obligations of the Authority. She participates in numerous committees, analyses the international conventions related to the work of the Authority and ratified by the State, and studies their implementation.

Rodrigo José Fernández (Chile)

Mr. Fernández holds a degree in public law from the Pontificia Universidad Catolica de Chile, Santiago. He was admitted to the Chilean bar in May 2012. Since 2011, he has been working as a junior associate lawyer for Grasty Quintana Majlis & Cia., a law firm specialized in corporate, tributary foreign investment and civil law matters. He is currently also working as ad-honorem research assistant to Professor María Teresa Infante, on frontiers and limits, at the Ministry of Foreign Affairs of Chile. His duties include the elaboration of minutes and specialized bibliographies, and assistance during the sessions of the Court.

Alkaly Kaba (Guinea)

Mr. Kaba holds a master in international law from the University of Conakry, Guinea. Since 2003, he has been working as a lawyer at the Agence Nationale de la Navigation Maritime. He is responsible for all matters relating to the exploitation of vessels, including the public arrest of ships and fisheries regulations within the exclusive economic zone of Guinea.

Nuwan Chintaka Peiris (Sri Lanka)

Mr. Peiris holds a law degree from the Open University of Sri Lanka and an LLM in international trade from the University of Wales. He is currently working as a State Counsel at the Attorney General's Department, where he handles legal advice matters regarding marine pollution prevention, coastal conservation and shipping law-related issues.

Sunn Linn (Myanmar)

Mr. Sunn holds a law degree from the University of Distance Education of Yangon, Myanmar. He also obtained an LLM at the Graduate School of Law of Kyushu University, Fukuoka, Japan. Since 2010, he has been working as a staff officer at the Union Attorney General's Office, where he has been giving legal advice to the government Department concerning international and Asian legal affairs.

Annex IV

List of donors to the Library of the International Tribunal for the Law of the Sea (2012)*

Center for Oceans Law and Policy, University of Virginia, Charlottesville, Virginia, United States of America

Division for Ocean Affairs and the Law of the Sea of the United Nations, New York

International Seabed Authority, Kingston

Japan Branch of the International Law Association, University of Tokyo, Faculty of Law, Tokyo

Korea Maritime Institute, Seoul

Mare, Die Zeitschrift der Meere, Hamburg, Germany

Max-Planck-Institut für ausländisches öffentliches Recht und Völkerrecht, Heidelberg, Germany

Myron H. Nordquist, Associate Director and Editor, Center for Oceans Law and Policy, University of Virginia, Charlottesville, Virginia, United States of America

Paulo Abrâo Pires Junior, National Secretary of Justice, Chairman of the Amnesty Commission, Ministry of Justice, Brazil

Marta Chantal da Cunha Machado Ribeiro, Faculty of Law, University Do Porto, Portugal

Marcelo D. Torelly, Coordinator of Historical Memory, Amnesty Commission, Ministerio de Justica, Brazil

United Nations Educational, Scientific and Cultural Organization, Intergovernmental Oceanographic Commission, Paris

Walther-Schücking-Institut für Internationales Recht an der Universität Kiel, Kiel, Germany

World Trade Organization, Geneva

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* As at 31 December 2012.

United Nations Convention on the Law of the Sea SPLOS/257

Meeting of States Parties

Distr.: General
28 March 2013

Original: English

Twenty-third Meeting
New York, 10-14 June 2013

Report of the external auditor for the financial period 2011-2012, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 2012

(Presented by the Tribunal)

1. BDO Warentreuhand Aktiengesellschaft (hereinafter "the Auditor") audited the financial statements of the Tribunal for the financial period from 1 January 2011 to 31 December 2012 in February 2013 and submitted its report on 15 February 2013 (see annex). An audit of certain aspects of the Tribunal's operational procedures was also undertaken by the Auditor.

2. It is noted from the report that the Auditor was of the view that the financial statements complied with the Financial Regulations and Rules of the Tribunal and gave true and fair view of the Tribunal's net assets, financial position and results of operations. The Auditor also noted that the accounting principles were applied on a basis consistent with that of the preceding financial period. The Auditor further stated that transactions were in accordance with the Financial Regulations and Rules of the Tribunal and legislative authority.

3. Financial regulation 12.8 stipulates that "the Tribunal shall examine the financial statements and the audit reports and shall forward them to the Meeting of States Parties, with such comments as it deems appropriate".

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Annex

Report of the external auditor for the financial period 2011-2012, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 2012

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I. Audit engagement

At the eighteenth Meeting of States Parties to the United Nations Convention on the Law of the Sea, held from 13 to 20 June 2008, we were appointed as auditors of the International Tribunal for the Law of the Sea, Hamburg (hereinafter also referred to as "Tribunal") for the financial period from 1 January 2011 to 31 December 2012. Thereupon, the Registrar of the Tribunal engaged us to audit the financial statements of the Tribunal for the period from 1 January 2011 to 31 December 2012, in accordance with the Financial Regulations and Rules of the Tribunal.

In accordance with section 321 (4a) of the HGB ("Handelsgesetzbuch": German Commercial Code), we confirm that we observed the applicable independence requirements while auditing the financial statements.

The present report is solely intended for the Tribunal.

We have prepared the present audit report in accordance with the German generally accepted standards for reporting on the audits of financial statements promulgated by the Institut der Wirtschaftsprüfer in Deutschland e. V. (Institute of Public Auditors in Germany), Düsseldorf (IDW AuS 450).

The performance of the audit and our responsibility — also towards third parties — are governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften as amended on 1 January 2002 and by our special conditions for increased liability in the scope of the General Engagement Terms dated 1 January 2002, as set out in appendix VI. The increase in liability does not apply if a lesser liability limit for a professional service is specified by statutory provisions, particularly with respect to an audit required by law. In this case, the statutory limitation of liability must prevail.

II. Subject, type and scope of the audit

A. Subject of the audit

The subject of our audit included the accounting and the financial statements, which comprise the statement of income, expenditures and changes in reserves and fund balances, the statement of assets, liabilities, reserves and fund balances, the statement of cash flows, notes to the financial statements and the financial report of the Registrar, prepared in accordance with the Financial Regulations and Rules of the Tribunal.

The legal representatives of the Tribunal are responsible for the accounting and the information provided to us. Our responsibility is to evaluate those documents as well as the information provided to us in the scope of our audit.

The scope of the audit was extended with respect to the examination of certain aspects of operating procedures for the financial period from 1 January 2011 to 31 December 2012 requested by the Tribunal. The extended audit scope included the following:

(a) Whether the expenses incurred during this financial period are in accordance with the appropriations approved by the Meeting of States Parties;

(b) Whether expenditures incurred have been properly authorized by the party designated for that purpose in the Rules of the Tribunal or the Financial Regulations and Rules of the Tribunal;

(c) Whether staff and persons being paid by the Tribunal have been recruited or engaged in the manner provided for in the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal;

(d) Whether goods and services have been procured in accordance with the procedures provided for in the Financial Regulations and Rules of the Tribunal;

(e) Whether goods and services which have been procured are necessary or not excessive, having regard to circumstances and the functions of the Tribunal;

(f) Whether the grants given to the Tribunal by the Korea International Cooperation Agency of the Republic of Korea (KOICA), the Nippon Foundation, the Trust Fund for the Law of the Sea and the China Institute of International Studies maintained in separate trustee accounts are administered in accordance with the relevant memorandums and terms of reference.

B. Nature and scope of the audit

We conducted the audit in accordance with the Financial Regulations and Rules of the Tribunal and German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer in Deutschland e. V., Düsseldorf. Those standards require that we plan and perform the audit such that misstatements materially affecting the presentation of a company's net assets, financial position and results of operations in the financial statements are detected with reasonable assurance.

Our risk-based audit approach, which also complies with international auditing standards, is based on the development of an audit strategy. The risk assessment thereby required is based on the assessment of the Tribunal's position, the business risks and environment and the accounting-related internal control system of the Tribunal.

While assessing the risk of material misstatements in the financial statements, we identified and assessed risks at both the financial statement level as well as at the assertion level. Moreover, we categorized these risks into different types of risks, highlighting significant risks requiring special consideration during the audit and risks for which substantive procedures alone do not provide sufficient appropriate audit evidence. By definition in the auditing standards, significant risks also include the risk of management overriding controls as well as the risk of fraud in revenue recognition.

On the basis of our risk assessment, we determined the relevant audit areas and criteria (financial statement assertions) as well as the key audit areas and developed audit programmes. The nature and scope of the various audit procedures were detailed in the audit programmes.

The audit procedures for obtaining audit evidence comprised tests of controls, substantive analytical procedures and test of details (other substantive procedures).

As key audit areas, we determined the following:

- Audit of the financial reporting closing process
- Design, implementation and effectiveness of the internal controls in the processes relating to contributions and expenditures
- Cash and term deposits
- Contribution receivables from States Parties
- Contributions received in advance
- Surrender of savings from prior years
- Obligations current period
- Major expenditures

In order to audit the accounting-related internal control system over the Tribunal's financial reporting, we initially evaluated the design and implementation of the accounting-related controls. In a second step, we performed tests of controls of selected internal controls in accordance with the key audit areas we determined when planning the audit.

The insights we gained from auditing the accounting-related internal control system were used for assessing the risks of material misstatements in the financial statements and for selecting the nature, extent and timing of the analytical audit procedures and tests of details to be performed for the individual audit areas and criteria.

Sampling was used for performing tests of controls in auditing the accounting-related control system as well as for performing tests of details. The selection of the samples was based on the understanding we had obtained from assessing the accounting-related internal control system as well as our understanding of the nature and extent of the transactions.

In the scope of the tests of details, we obtained bank balance confirmations or statements from the banks of the Tribunal.

We performed the audit in May 2012 (interim audit) and in February 2013 until 15 February 2013.

The Registrar of the Tribunal provided us with all information and evidence requested and confirmed their completeness as well as the completeness of the bookkeeping and the financial statements in a written letter of representation dated 15 February 2013.

III. Accounting-related findings and explanations

A. Propriety of accounting

The financial statements for the financial period from 1 January 2011 to 31 December 2012 audited by us are set out in appendix I. In our opinion based on the findings of our audit, they comply with the Financial Regulations and Rules of the Tribunal.

The statement of income, expenditures and changes in reserves and fund balances, the statement of assets, liabilities, reserves and fund balances and the statement of cash flows were properly derived from the bookkeeping and the audited underlying documents. The opening balance sheet figures were properly carried over from the prior period's financial statements. The recognition, presentation and measurement regulations applicable for the Tribunal were adhered to. The notes on the financial statements include all required disclosures and explanations as well as additional requirements. The financial report is consistent with the financial statements.

B. Overall conclusion of the financial statements

1. Material measurement bases

The accounting policies and the measurement methods are described in the notes to the financial statements (appendix I).

Based on our examination, the accounting principles used by the Tribunal were applied on a basis consistent with that of the preceding financial period.

In the following we point out those accounting policies and measurement methods that we believe to be material:

We point out that — consistent with the prior financial periods — expenditures are accounted for on an accrual basis except for those relating to staff entitlements and pension obligations for the judges of the Tribunal which are accounted for on a cash basis. Therefore, no provisions are made for any future liabilities arising from staff entitlements due to repatriation, accumulated annual leave, compensatory time and pension to judges in the financial statements of the Tribunal as explained in the notes to the financial statements (appendix I). The amounts of contingent liabilities arising from accumulated annual leave and entitlements due to repatriation are disclosed as contingent liabilities in the notes to the financial statements. The amounts of contingent liabilities arising from pension scheme costs for judges are not disclosed in the notes to the financial statements since no actuarial calculation of the pension obligations have been prepared yet.

2. Findings regarding the overall conclusion of the financial statements

Our audit has led to the conclusion that, as a whole, the financial statements give a true and fair view of the Tribunal's net assets, financial position and results of operations in accordance with the Financial Regulations and Rules of the Tribunal.

IV. Findings from the extended scope of the audit engagement

The examination of the operational procedures including the administration of the KOICA Grant, the Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the Chinese Grant of the China Institute of International Studies did not lead to any reservation. We refer to our audit procedures and explanations in appendix V.

V. The auditor's report

To the International Tribunal for the Law of the Sea

We have audited the financial statements, comprising the statement of income, expenditures and changes in reserves and fund balances, statement of assets, liabilities, reserves and fund balances, statement of cash flows, notes to the financial statements and financial report of the International Tribunal for the Law of the Sea, Hamburg, for the financial period from 1 January 2011 to 31 December 2012.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit of the financial statements in accordance with German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer (IDW). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Those standards require that we plan and perform the audit such that misstatements materially affecting the presentation of the net assets, financial position and results of operations in the financial statements in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea are detected with reasonable assurance. Knowledge of the business activities and the economic and legal environment of the International Tribunal for the Law of the Sea and evaluations of possible misstatements are taken into account in the determination of audit procedures. The effectiveness of the accounting-related internal control system and the evidence supporting the disclosures in the books and records and the financial statements are examined primarily on a test basis within the framework of the audit. The audit includes assessing the accounting principles used and significant estimates made by the Registrar, as well as evaluating the overall presentation of the financial statements. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, based on the findings of our audit, the financial statements for the financial period from 1 January 2011 to 31 December 2012 comply with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and give a true and fair view of the net assets, financial position and results of

operations of the International Tribunal for the Law of the Sea. The accounting principles were applied on a basis consistent with that of the preceding financial period. Transactions were in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and legislative authority.

Basis of accounting

Without modifying our opinion, we draw attention to the notes to the financial statements which describe the basis of accounting.

Lübeck, 15 February 2013

BDO AG
Wirtschaftsprüfungsgesellschaft

(*Signed*) (Beecker)
Wirtschaftsprüfe
(German Public Auditor)

(*Signed*) (Herbers)
Wirtschaftsprüfer
(German Public Auditor)

Appendix I

International Tribunal for the Law of the Sea, Hamburg

Financial statements for the period from 1 January 2011 to 31 December 2012

Statement of income, expenditures and changes in reserves and fund balances

	Note	*2011-2012 (in euros)*	*2009-2010 (in euros)*
Income			
Assessed contributions (appendix III)	3	20 398 600	17 515 100
Other income			
Savings due to cancellation of prior period obligations		108 674	72 713
Gains and losses on exchange		(19 019)	(6 013)
Miscellaneous income		1 833	4 420
Interest income		94 020	94 763
Total income		**20 584 108**	**17 680 983**
Expenditures	4		
Total expenditures and obligations (appendix II)		(19 223 375)	(15 829 392)
Excess of income over expenditures		**1 360 733**	**1 851 591**
Reserve to finance additional appropriation (SPLOS/200)		0	207 450
Final excess of income over expenditures		**1 360 733**	**2 059 041**
Movement in reserves			
Release of 2007-2008 reserves		–	(207 450)
Surrender to States parties in 2009-2010		(2 050 683)	(2 697 836)
Total in movement in reserves		**-689 950**	**-846 245**
Fund balances at the beginning of financial period		4 147 931	4 994 176
Fund balances as at 31 December 2012		**3 457 981**	**4 147 931**

International Tribunal for the Law of the Sea, Hamburg

Financial statements for the period from 1 January 2011 to 31 December 2012

Statement of assets, liabilities, reserves and fund balances

	Note	*2011-2012 (in euros)*	*2009-2010 (in euros)*
Assets			
Cash and term deposits		7 180 873	8 301 309
Contributions receivable from States parties	6	1 035 254	474 332
Tax reimbursements due	6	88 907	134 307
Accounts receivable — others	6	192 531	340 276
Total assets		**8 497 565**	**9 250 224**
Liabilities	7		
Contributions received in advance		2 543 643	2 089 358
Surrender of savings from prior years		1 885 459	1 921 767
Obligations current period		593 382	912 538
Staff assessment special account		70	38 593
Accounts payable		17 030	140 037
Total liabilities		**5 039 584**	**5 102 293**
Net assets		**3 457 981**	**4 147 931**
Reserves and fund balances	8		
Working Capital Fund		959 132	959 132
Prior period gains reserve		1 138 116	1 129 758
Final excess of income over expenditures		1 360 733	2 059 041
Total reserves and fund balances		**3 457 981**	**4 147 931**
Total reserves		**3 457 981**	**4 147 931**

International Tribunal for the Law of the Sea, Hamburg

Financial statements for the period from 1 January 2011 to 31 December 2012

Statement of cash flows

	2011-2012 (in euros)	*2009-2010 (in euros)*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditures	1 360 733	1 851 591
(Increase) decrease in contributions receivable	(560 922)	(4 345)
(Increase) decrease in tax reimbursements due	45 400	22 204
(Increase) decrease in other accounts receivable	147 745	(54 997)
Increase (decrease) in obligations current period	(319 156)	442 405
Increase (decrease) in contributions received in advance	454 285	550 641
Increase (decrease) in accounts payable	(123 007)	140 037
Less: interest income	(94 020)	(94 763)
Net cash from operating activities	**911 058**	**2 852 773**
Cash flows from investing and financing activities		
Plus: interest income	94 020	94 763
Net cash from operating investing and financing activities	**1 005 078**	**2 947 536**
Cash flows from other sources		
Increase (decrease) in working capital fund	–	–
Increase (decrease) in prior period gains reserve	(2 050 683)	(2 697 836)
Increase (decrease) in surrender of savings from prior years	(74 831)	689 427
Net increase (decrease) in cash and term deposits	**(1 120 436)**	**939 127**
Cash and term deposits at beginning of period	**8 301 309**	**7 362 182**
Cash and term deposits at end of period	**7 180 873**	**8 301 309**

International Tribunal for the Law of the Sea, Hamburg

Notes to the financial statements for the period from 1 January 2011 to 31 December 2012

Note 1
Statement of the objectives and activities of the Tribunal

The International Tribunal for the Law of the Sea ("the Tribunal") is an international judicial body established by the United Nations Convention on the Law of the Sea ("the Convention") to adjudicate disputes arising out of the interpretation or application of the Convention. It began its activities in 1996. The Tribunal is open to States Parties to the Convention and, in certain cases, to entities other than States Parties (such as international organizations and natural or juridical persons). The jurisdiction of the Tribunal comprises all disputes submitted to it in accordance with the Convention. It also extends to all matters specifically provided for in any other agreement which confers jurisdiction upon the Tribunal. The Tribunal is composed of 21 independent members elected by the States Parties to the Convention. It is assisted by a Registry consisting of 37 staff members.

Note 2
Summary of significant accounting policies

On 12 June 2003, the thirteenth Meeting of States Parties adopted the Financial Regulations of the Tribunal and decided that they should become effective on 1 January 2004 and apply to the financial period 2005-2006 and subsequent financial periods (SPLOS/100). Pursuant to financial regulation 10.1 (a), the Tribunal adopted its Financial Rules in 2004. The States parties took note of the Financial Rules at their fourteenth Meeting. The Financial Rules became effective on 1 January 2005.

Financial period

Pursuant to financial regulation 2, the financial period which is the subject of the present report is the two-year period from 1 January 2011 to 31 December 2012.

Currency of accounts

Pursuant to financial regulation 11.2, the presentation currency is the euro. The accounting records are also maintained in euros.

Foreign currency transactions

Transactions in currencies other than the euro are converted into the euro using the United Nations operational rates of exchange, except for assessed contributions paid in United States dollars. For the contributions paid in United States dollars, the conversion into euros is made of the most favourable rate of exchange available to the Tribunal on the date of the payment, in accordance with financial rule 105.2.

The differences in exchange rates which may occur between the date of recording and the date of settling the transactions are recorded in the statement of income, expenditures and changes in reserves and fund balances as gains or losses on exchange.

Assets and liabilities in currencies other than the euro are revalued at the end of the financial period at the prevailing United Nations operational rates of exchange. The revaluation amounts are recorded in the statement of income, expenditures and changes in reserves and fund balances as gains or losses on exchange.

Income

Income consists of assessed contributions from the States parties. Contributions for the two-year financial period are assessed as 50 per cent in year one and 50 per cent in year two. All other income received by the Tribunal is classified as miscellaneous income and is included as general resources (see note 3).

Expenditures

All the expenditures of the Tribunal are recorded against allocated lines of budgetary appropriation.

Expenditures of the Tribunal are accounted for on an accrual basis, except for those relating to staff entitlements, which are accounted for on the basis of cash disbursements. No provision is made for any future liabilities arising from staff entitlements due to repatriation, accumulated annual leave and compensatory time as well as from pension entitlements of the members of the Tribunal (see note 5).

Assets and liabilities

All funds received are deposited into the Tribunal's bank accounts, including those under special account arrangements, and are reflected as cash holdings. Non-expendable equipment (especially computer hardware and software) is not included in the assets, but is charged against the current appropriations when acquired. A separate listing of non-expendable equipment is maintained for control purposes. Assets are valued at nominal value. Liabilities are valued at the repayment amount.

Working Capital Fund

The eighth Meeting of States Parties, held in 1998, authorized the establishment of a working capital fund to ensure continuity of operation in the event of temporary shortfalls in funds, and to provide the Tribunal with the necessary financial means to dispose of cases, in particular those involving urgent proceedings.

For the purposes of the Tribunal, an amount of approximately 8 per cent of its annual budget (4 per cent of its biennial budget) is considered appropriate in line with United Nations practice. The current amount available to the Tribunal is €542,118, which was converted from $650,000 in November 2005, in accordance with the Financial Regulations of the Tribunal.

The current level of €542,118 represents 2.55 per cent of the approved budget of the Tribunal for 2013-2014. An adequate level in the Working Capital Fund would be €849,565 (4 per cent of the biennial budget). However, to minimize increases in the 2013-2014 budget, no increase of the Working Capital Fund was included in the budget proposals for 2013-2014 submitted to the Meeting of States Parties in 2012.

In addition to the $650,000 referred to above, the twelfth Meeting of States Parties, held in 2002, approved, on an exceptional basis, the appropriation of $500,000 (being part of the savings from the financial period 2001) to the Working Capital Fund of the Tribunal, in order to provide the Tribunal with the necessary financial means, in the event of temporary shortfalls in funds, to deal with cases whenever the cost could not be met from case-related costs or from the transfer of funds between appropriation sections (SPLOS/L.28). This amount was converted into €417,014 in November 2005, in accordance with the Financial Regulations of the Tribunal.

The Working Capital Fund currently stands at €959,132.

Note 3
Income

The Tribunal's income in the financial period 2011-2012 totalled €20,584,108. Income includes contributions from 164 States parties (including the European Union) totalling €20,398,600, and other net income from different sources.

Total income also includes:

(a) Interest income of €94,020 earned on deposit accounts;

(b) Savings due to the cancellation of prior period obligations, in the amount of €108,674;

(c) A net loss of €19,019 from gains and losses on exchange resulting from foreign currency transactions and revaluations of foreign currency account balances;

(d) Net miscellaneous income of €1,833, which includes sales of the Tribunal's ties/scarves/pins, prior period adjustments, refunds from the water supplier and losses from non-refundable tax claims.

Note 4
Expenditure

The budget for the financial period 2011-2012, in the amount of €20,398,600, was approved by the twentieth Meeting of States Parties, held in June 2010 (SPLOS/217).

Budget estimates for staff salaries and judges' allowances were based on the United States dollar to euro exchange rate of 0.741 in March 2010. By the end of the financial period, the exchange rate between the United States dollar and the euro was 0.754. This represents a decrease of 1.72 per cent in the value of the euro against the United States dollar. However, this had no significant impact on the expenditure of the Tribunal, since most expenditures were made in euros, and payments to judges and staff members were subject to an adjustment mechanism that has the effect of largely absorbing the fluctuations of the United States dollar against the euro.

Expenditure for the financial period 2011-2012 totalled €19,233,375.

The total expenditure recorded in section 1, "Judges", amounts to €4,932,582.

This amount is within the initial appropriation of €5,022,500 for section 1, "Judges". Overexpenditures, however, occurred in the budget lines "annual allowance" and "special allowances".

The overexpenditure under "annual allowance" in the amount of €133,422 is attributable mainly to the fact that two judges whose term of office ended in September 2011 continued to sit in case No. 16 in accordance with the Rules of the Tribunal, from 1 October 2011 until March 2012. During that period those two judges received annual allowances while the payment of their pension was suspended. Another factor which explains the overexpenditure is the fact that the remuneration of judges was revised twice during the financial period concerned, in 2011 and 2012. It should further be noted that the Meeting of States Parties decided to revise the special allowance for the President from $15,000 to $25,000 per annum for the period from July to December 2012. This special allowance is charged against the budget line "annual allowance".

The overexpenditure under the budget line "special allowances" in the amount of €33,814 is attributable mainly to the increase in the daily subsistence allowance rate for Hamburg from €247, which was used in the 2011-2012 budget appropriations, to €255, effective 1 November 2010 and, then to €317, effective 1 October 2011.

The above overexpenditures totalling €167,236 were fully absorbed by the redeployment of appropriations within the section "Judges". As a result this section shows a final balance of €89,918.

Section 3, "representation allowance", shows an overexpenditure of €105, which is attributable entirely to the depreciation of the euro against the United States dollar during the financial period. The budget line "miscellaneous services and charges (including bank charges)" under section 6, "operating expenditures", also shows an overexpenditure of €4,506. The overexpenditure is caused by the increasing charges levied by the banks on international transactions as well as the higher volume of transactions during the last financial period compared with previous financial periods. This overexpenditure was fully absorbed by the redeployment of appropriations within section 6, "operating expenditures". Section 6 shows savings in the amount of €29,340.

Note 5
Contingent liability

A net contingent liability for staff benefits at 31 December 2012, amounting to €509,904, consists of the following:

Contingent liability	*Amount (in euros)*
Accumulated annual leave	284 690
Entitlement due to repatriation	225 214
Total	**509 904**

All contingent expenditures will be charged against the budget appropriations in the period when actual payments are made. A record of all commitments for future periods, which are to constitute the first charges against relevant

appropriations once these are approved by the Meeting of States Parties, is maintained in the financial statements. In accordance with the Staff Regulations and Rules of the Tribunal, the contingent liability reflected above is based on net remuneration.

In addition to the above contingent liabilities, there is a liability for pension plan costs for the elected members of the Tribunal. However, these expenditures are charged against the budget appropriations in the period when actual payments are made.

Note 6
Accounts receivable

Contributions receivable from States parties as at 31 December 2012 total €1,035,254, as detailed below. The amount overdue from assessed contributions for the financial period 2011-2012 totals €826,852. The Tribunal has maintained its collection efforts, resulting in a reduction of overdue balances with respect to the financial periods 1996-1997 to 2009-2010. The amount of outstanding contributions for the financial periods 1996-1997 to 2009-2010 currently stands at €208,402. This amount is less by €265,930, compared with €474,332 as at 31 December 2010.

Year of assessment	*31 December 2012 amount (in euros)*	*31 December 2010 amount (in euros)*
1996/97	6 021	6 692
1998	1 567	2 393
1999	2 991	3 673
2000	8 427	9 216
2001	10 596	11 430
2002	10 942	11 687
2003	7 673	8 460
2004	7 037	7 824
2005	14 340	17 460
2006	18 728	27 997
2007	21 922	34 057
2008	22 788	37 201
2009	25 435	42 561
2010	49 935	253 681
2011	282 215	
2012	544 637	
Total	**1 035 254**	**474 332**

"Tax reimbursements due", amounting to €88,907, represent mainly refunds of value added tax.

"Accounts receivable — others", amounting to €192,531, include educations grant advances paid to staff, travel advances paid in connection with case No. 20 in

December 2012, other amounts due from staff or from the German authorities (Premises Agreement) and some minor miscellaneous charges.

Note 7
Liabilities

The liabilities of the Tribunal as at 31 December 2012 include:

(a) Contributions received in advance from States parties for the budget period 2013-2014 (€2,543,643);

(b) Remaining cash surplus from the 2005-2006 financial period, amounting to €2,956, which will be surrendered once the States parties concerned have contributed in full for the financial period 2005-2006 (SPLOS/180);

(c) Savings amounting to €7,174 from the 2007-2008 financial period, which will be surrendered once the States parties concerned have contributed in full to the financial period 2007-2008 (SPLOS/203 and SPLOS/217);

(d) Savings amounting to €1,875,329 from the 2009-2010 financial period, which were surrendered in 2012 and deducted from the contributions of the States parties to the 2013 budget (SPLOS/250);

(e) Obligations arising from goods and services procured in the financial period 2011-2012 (€593,382);

(f) The remaining amount (€70) from the staff assessment special account, which was maintained for the purpose of reimbursing national taxes;

(g) Payable accounts totalling €17,030.

Note 8
Funds and reserves

The Working Capital Fund currently stands at €959,132. This corresponds to the equivalent euro amount envisaged in the decision of the eleventh Meeting of States Parties (SPLOS/70). As reported to the Meeting of States Parties in June 2006, this sum was converted from $1,150,000 to €959,132 on 8 November 2005.

The prior period gains and reserves stand at €1,138,116 and represent the excess of income over expenditures from previous financial periods, 1996-1997 to 2009-2010, in accordance with regulation 4 of the Financial Regulations of the Tribunal.

The initial reserve balance at 1 January 2011 was €1,851,591 (savings from the 2009-2010 budget). From this balance, an amount of €176,704 was surrendered and deducted on an anticipatory basis from the assessed contributions of the States parties for 2012 (see SPLOS/224).

Following an interim audit, which confirmed the final cash surplus in February 2012, a further amount of €1,873,979 was surrendered and deducted from the assessed contributions of the States parties for 2013 (see SPLOS/251).

International Tribunal for the Law of the Sea, Hamburg

Financial report for the period from 1 January 2011 to 31 December 2012

Introduction

1. The Registrar of the International Tribunal for the Law of the Sea submits herewith the financial report for the period 1 January 2011 to 31 December 2012, being the twelfth financial period and report.

2. The financial report includes the statement on income, expenditure and changes in reserves and fund balances for the period from 1 January 2011 to 31 December 2012 (appendix I); the statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (appendix I); the statement of cash flows for the biennium 2011-2012 (appendix I); the expenditure report for the period 2011-2012 (appendix II); and the status of contributions to the International Tribunal for the Law of the Sea for the period 1996-2012 (appendix III). Appendices I, II and III are provided in order to facilitate the review of the report by States parties. The statements are in compliance with the Tribunal's Financial Regulations and Rules and are in line with formats agreed for the harmonization of the accounts of agencies and organizations in the United Nations common system. The financial report shows the financial results of the Tribunal's activities in 2011 and 2012. Elements of particular importance are summarized in the paragraphs below.

3. The cash balance of €7,180,873 as at 31 December 2012 represents a decrease compared with the cash balance at the end of 2009-2010, which stood at €8,301,309. This decrease resulted from an increased utilization of the 2011-2012 budget compared with that of the 2009-2010 budget as well as from a slight reduction in the collection of contributions from States parties.

Income

4. Income in the financial period 2011-2012 included assessed contributions amounting to €20,398,600 from 164 States parties (including the European Union). Of the total amount of contributions for the financial period 2011-2012, €826,852 is outstanding as at 31 December 2012. The balance of unpaid contributions with respect to the overall budget of the Tribunal (1996-1997 to 2011-2012) amounted to €1,035,254 on that date. In addition, other net income from various sources, such as interest income and the cancellation of prior period obligations after adjustments for exchange rate differences and miscellaneous losses, totalled €185,508.

5. With regard to the previous budgets of the Tribunal, the following amounts were still pending: €6,021 for 1996-1997; €1,567 for 1998; €2,991 for 1999; €8,427 for 2000; €10,596 for 2001; €10,942 for 2002; €7,673 for 2003; €7,037 for 2004; €14,340 for 2005; €18,728 for 2006; €21,922 for 2007; €22,788 for 2008; €25,435 for 2009; and €49,935 for 2010. The balance of unpaid contributions with respect to the overall budgets of the Tribunal (1996-1997 to 2011-2012) therefore amounts to €1,035,254. No provision for doubtful accounts receivable for the overdue balances is envisaged under the Tribunal's Financial Regulations and Rules.

Expenditure

6. The expenditures of the Tribunal for the financial period 2011-2012 totalled €19,223,375, which corresponds to 94.24 per cent of the budget for the period (€20,398,600). This performance can be explained by the optimum use of resources based on an increased judicial workload. It may be noted that, during the financial period 2011-2012, the Tribunal held the hearing, the initial deliberations and the meeting of the Drafting Committee in case No. 18, a case on the merits which was filed in November 2010. In addition, one urgent request for provisional measures in case No. 20 was submitted to the Tribunal in November 2012 and dealt with by the Tribunal in December 2012.

7. Under "Staff costs", savings amounting to €384,905 were made owing mainly to vacant positions in the Registry during the period in question.

8. Under part C, "Case-related costs", savings amounted to €640,886. These savings were attributable largely to the fact that, while the 2011-2012 budget provided for the costs relating to case No. 16 and three urgent proceedings, during the financial period the Tribunal dealt with case No. 16 and one request for provisional measures (case No. 20), and held the hearing and the initial deliberations in case No. 18. Savings were also able to be achieved by scheduling judicial meetings of the Tribunal in conjunction with the regular meetings of the Tribunal on non-judicial matters. This resulted in savings of €230,438 under the budget line "Travel to meetings".

9. The performance rate of the 2011-2012 budget, stands at 94.24 per cent. It is noted that, if case-related costs are excluded, the performance rate for other costs would be 96.64 per cent.

Special accounts

10. In accordance with the information communicated to the Meeting of States Parties in June 2011 (see SPLOS/224), an amount of €38,593, corresponding to the amount set aside to reimburse officials of the Tribunal who would be obliged to pay national taxes in respect of their remuneration paid by the Tribunal in 2004 and subsequent years, and an amount of €176,704, corresponding to the unused balance of the 2009-2010 additional appropriation of €207,450, were surrendered and deducted from the assessed contributions of the States parties for 2012, in accordance with regulation 4 of the Financial Regulations of the Tribunal.

11. In accordance with the decision of the Meeting of States Parties adopted in June 2012 (SPLOS/250), an amount of €1,873,979, corresponding to the surplus from the financial period 2009-2010, will be surrendered and deducted from the 2013 contributions of States parties, in accordance with financial regulation 4.

12. Following the signing of a memorandum of understanding between the Tribunal and the Korea International Cooperation Agency (KOICA) on 9 March 2004, a trust fund, known as the KOICA Grant, was set up to support the Tribunal's internship programme and provide financial assistance for interns from developing countries.

13. The Grant was initially funded in the sum of $150,000 (converted into €120,600). In March 2006 the Tribunal received a further contribution amounting to $100,000 from KOICA, which was converted into €84,400. KOICA made several subsequent contributions to the Grant: in February 2007, €213,645; in May 2008,

€128,400; and in June 2009, €80,000. At the beginning of the financial period 2011-2012, the total reserves of the fund amounted to €35,204. As at 31 December 2012, all reserves were used and the KOICA Grant was closed in July 2012. The audited financial statement for the KOICA Grant will be circulated at the Meeting of States Parties in June 2013.

14. The Nippon Foundation Grant was established in March 2007, following the signature of the Nippon Foundation Grant Agreement. Pursuant to the Agreement between the Tribunal and the Nippon Foundation, the Foundation contributed an amount of €200,000 to the Nippon Foundation's International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea. In accordance with regulation 6.5 of the Financial Regulations of the Tribunal, a trust fund was subsequently established and a special euro bank account named "Nippon Foundation Grant" was set up with Deutsche Bank.

15. In March 2008, the Nippon Foundation made a second contribution to the Grant in the amount of €200,000, a third in the same amount in March 2009, and three more contributions in the amount of €230,000 each in March 2010, March 2011 and March 2012. At the beginning of the financial period 2011-2012, the total reserves of the fund amounted to €208,142. As at 31 December 2012, the balance of total reserves was €236,308. The audited financial statement for the Nippon Foundation Grant will be circulated at the Meeting of States Parties in June 2013.

16. Pursuant to regulation 6.5 of its Financial Regulations, the Tribunal established a trust fund for the law of the sea in October 2009. The Trust Fund is intended to promote the advancement of human resources in developing countries in the law of the sea and maritime affairs in general. The first contribution to the Trust Fund, in the amount of €25,000, was made in 2010 by Korwind, a Hamburg-based Korean company working in the field of renewable energy. A second and third contribution of €15,000 each from the Korea Maritime Institute, were made in October 2011 and December 2012, respectively. Since July 2012 the Trust Fund has been used to support the Tribunal's internship programme and provide financial assistance to interns from developing countries. As at 31 December 2012, the balance of total reserves stood at €39,992. The audited financial statement for the Trust Fund will be circulated at the Meeting of States Parties in June 2013.

17. Following the signing of a memorandum of understanding between the Tribunal and the China Institute of International Studies (CIIS), on 3 May 2012, a trust fund — designated as the CIIS Grant — was set up to support the Tribunal's internship programme, the summer academy of the International Foundation for the Law of the Sea and other projects including regional workshops. As at 31 December 2012, the balance of total reserves was €79,005. The audited financial statement for the CIIS Grant will be circulated at the Meeting of States Parties in June 2013.

Institutional arrangements

18. The financial records of the Tribunal have been maintained in the network version of the Sun computerized accounting system.

(*Signed*) Philippe **Gautier**
Registrar

Appendix II

International Tribunal for the Law of the Sea

Budget performance report for the period 2011-2012

(In euros)

	Part / section	Objects of expenditure	2011-2012 approved budget	2011 expenditure (as at 31/12/2011)	2012 disbursement (as at 31/12/2012)	2011-2012 total expenditure (as at 31/12/2012)	Balance	Total expenditure as a percentage of approved budget	
1	A	**Recurrent expenditure**							1
2	1	**Judges**	**5 022 500**	**2 364 322**	**2 568 260**	**4 932 582**	**89 918**		2
3		Annual allowances	2 931 100	1 537 336	1 527 186	3 064 522	-133 422	104.55	3
4		Special allowances	778 700	361 002	451 512	812 514	-33 814	104.34	4
5		Travel to session	277 500	126 484	101 803	228 287	49 213	82.27	5
6		Judges' pension scheme	901 300	296 325	416 268	712 593	188 707	79.06	6
7		Common costs	133 900	43 175	71 491	114 666	19 234	85.64	7
8									8
9	2	**Staff costs**	**7 333 900**	**3 384 853**	**3 564 142**	**6 948 995**	**384 905**		9
10		Established posts	4 866 800	2 364 591	2 263 937	4 628 528	238 272	95.10	10
11		Common staff costs	2 034 200	863 033	1 066 503	1 929 536	104 664	94.85	11
12		Overtime	32 400	15 024	14 554	29 578	2 822	91.29	12
13		Temporary assistance for meetings	210 300	78 731	115 507	194 238	16 062	92.36	13
14		General temporary assistance	118 100	34 991	66 413	101 404	16 696	85.86	14
15		Training	72 100	28 483	37 228	65 711	6 389	91.14	15
16	3	**Representation allowance**	**11 300**	**5 495**	**5 910**	**11 405**	**-105**	**100.93**	16
17	4	**Official travel**	**185 300**	**48 863**	**126 453**	**175 316**	**9 984**	**94.61**	17
18	5	**Hospitality**	**13 900**	**4 157**	**7 934**	**12 091**	**1 809**	**86.99**	18
19	6	**Operating expenditures**	**2 833 100**	**1 213 152**	**1 590 608**	**2 803 760**	**29 340**		19
20		Maintenance of premises (including security)	2 099 100	901 656	1 185 934	2 087 590	11 510	99.45	20
21		Rental and maintenance of equipment	361 400	166 584	183 746	350 330	11 070	96.94	21
22		Communications	197 200	77 957	109 166	187 123	10 077	94.89	22
23		Miscellaneous services and charges (including bank charges)	40 000	21 997	22 509	44 506	-4 506	111.27	23

	Part/ section	Objects of expenditure	2011-2012 approved budget	2011 expenditure (as at 31/12 2011)	2012 disbursement (as at 31/12 2012)	2011-2012 total expenditure (as at 31/12 2012)	Balance	Total expenditure as a percentage of approved budget	
24		Supplies and materials	123 900	44 958	78 803	123 761	139	99.89	24
25		Special services (external audit)	11 500	0	10 450	10 450	1 050	90.87	25
26	7	**Library and related costs**	**324 600**	**116 043**	**200 689**	**316 732**	**7 868**		26
27		Library — procurement of books and publications	234 600	103 924	129 133	233 057	1 543	99.34	27
28		External printing and binding	90 000	12 119	71 556	83 675	6 325	92.97	28
29									29
30	B	**Non-recurrent expenditure**							30
31	8	Furniture and equipment							31
32		Purchase of equipment	154 800	25 299	118 881	144 180	10 620	93.14	32
33									33
34	C	**Case-related costs**	**4 519 200**	**1 369 635**	**2 508 679**	**3 878 314**	**640 886**	**85.82**	34
35	10	**Judges**	**3 309 000**	**897 384**	**1 826 016**	**2 723 400**	**585 600**	**82.30**	35
36		Special allowances	2 685 100	773 657	1 598 063	2 371 720	313 380	88.33	36
37		Compensation to judges ad hoc	246 200	95 880	108 538	204 418	41 782	83.03	37
38		Travel to meetings including judges ad hoc	377 700	27 847	119 415	147 262	230 438	38.99	38
39	11	**Staff costs**	**1 210 200**	**472 251**	**682 663**	**1 154 914**	**55 286**	**95.43**	39
40		Temporary assistance for meetings	1 142 700	453 708	654 933	1 108 641	34 059	97.02	40
41		Overtime	67 500	18 543	27 730	46 273	21 227	68.55	41
42	12	**Miscellaneous**	**0**	**0**		**0**	**0**		42
43									43
44	D	**Working Capital Fund**	**0**	**0**		**0**	**0**		44
45									45
46		**Total**	**20 398 600**	**8 531 819**	**10 691 556**	**19 223 375**	**1 175 225**	**94.24**	46

Appendix III

Status of 1996-2012 contributions to the International Tribunal for the Law of the Sea

(In euros)

31 December 2012

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Contributions assessed: Last financial period 2009-2010	Contributions assessed: Current financial period[a] 2011-2012	Contributions assessed: Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Contributions outstanding: Last financial period (2009-2010)	Contributions outstanding: Current financial period[a] (2011-2012)	Contributions outstanding: Total[c] outstanding	Credits forwarded to 2013
Albania	0.0132	4 052	1 736	2 669	8 457	7 336	0	0	1 121	1 121	0
Algeria	0.1688	90 044	19 371	34 155	143 570	143 768	0	0	(198)	(198)	(198)
Angola	0.0132	8 450	1 736	2 669	12 855	11 725	0	0	1 130	1 130	0
Antigua and Barbuda	0.0100	6 794	1 736	2 022	10 552	9 734	0	0	819	819	0
Argentina	0.3785	918 988	74 067	76 582	1 069 637	1 069 643	0	0	(6)	(6)	(6)
Armenia	0.0100	4 307	1 736	2 022	8 065	8 087	0	0	(22)	(22)	(22)
Australia	2.5493	1 629 156	407 252	515 794	2 552 202	2 777 090	0	0	(224 888)	(224 888)	(224 888)
Austria	1.1223	931 433	202 144	227 077	1 360 654	1 360 672	0	0	(18)	(18)	(18)
Bahamas	0.0237	14 671	3 647	4 803	23 121	25 227	0	0	(2 107)	(2 107)	(2 107)
Bahrain	0.0514	24 277	7 520	10 407	42 204	42 186	0	0	18	18	0
Bangladesh	0.0132	6 997	2 279	2 669	11 945	10 798	0	0	1 147	1 147	0
Barbados	0.0106	9 392	2 051	2 135	13 578	13 358	0	0	219	219	0
Belarus	0.0554	5 431	4 558	11 207	21 196	26 542	0	0	(5 346)	(5 346)	(5 346)
Belgium	1.4177	991 234	251 142	286 848	1 529 224	1 529 247	0	0	(23)	(23)	(23)
Belize	0.0100	6 659	1 736	2 022	10 417	9 858	0	0	559	559	0
Benin	0.0100	6 151	1 736	2 022	9 909	4 662	1 490	1 736	2 022	5 248	0
Bolivia (Plurinational State of)	0.0100	8 439	1 736	2 022	12 197	12 197	0	0	0	0	0
Bosnia and Herzegovina	0.0185	7 270	1 736	3 736	12 742	12 742	0	0	0	0	0
Botswana	0.0237	11 443	3 190	4 803	19 436	17 074	0	0	2 362	2 362	0
Brazil	2.1246	1 637 686	199 638	429 872	2 267 196	1 871 873	0	0	395 323	395 323	0
Brunei Darussalam	0.0369	28 504	5 926	7 471	41 901	38 253	0	0	3 648	3 648	0
Bulgaria	0.0501	22 938	4 558	10 140	37 636	37 637	0	0	(1)	(1)	(1)

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Last financial period 2009-2010	Current financial period[a] 2011-2012	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Last financial period (2009-2010)	Current financial period[a] (2011-2012)	Total[a] outstanding	Credits forwarded to 2013
Burkina Faso	0.0100	3 277	1 736	2 022	7 035	35	3 242	1 736	2 022	7 000	0
Cameroon	0.0145	10 250	2 051	2 935	15 236	7 457	2 792	2 051	2 935	7 778	0
Canada	4.2295	1 524 979	676 853	855 742	3 057 574	3 430 597	0	0	(373 023)	(373 023)	(373 023)
Cape Verde	0.0100	6 728	1 736	2 022	10 486	8 514	0	0	1 972	1 972	0
Chad	0.0100	0	1 302	2 022	3 324	5 643	0	0	(2 319)	(2 319)	(2 319)
Chile	0.3112	175 275	36 691	62 973	274 939	274 945	0	0	(5)	(5)	(5)
China	4.2057	1 659 952	607 800	850 939	3 118 691	3 496 601	0	0	(377 910)	(377 910)	(377 910)
Comoros	0.0100	6 659	1 736	2 022	10 417	94	6 565	1 736	2 022	10 323	0
Congo	0.0100	426	1 736	2 022	4 184	3 188	0	0	996	996	0
Cook Islands[d]	0.0100	6 659	1 736	2 022	10 417	6 956	0	1 439	2 022	3 461	0
Costa Rica	0.0448	23 494	7 293	9 072	39 859	40 812	0	0	(952)	(952)	(952)
Côte d'Ivoire	0.0132	9 879	2 051	2 669	14 599	18 169	0	0	(3 571)	(3 571)	(3 571)
Croatia	0.1279	44 120	11 395	25 883	81 398	81 399	0	0	(2)	(2)	(2)
Cuba	0.0936	39 009	12 307	18 946	70 262	63 712	0	0	6 549	6 549	0
Cyprus	0.0607	38 384	10 028	12 275	60 687	60 688	0	0	(1)	(1)	(1)
Czech Republic	0.4603	188 857	64 039	93 126	346 022	387 643	0	0	(41 622)	(41 622)	(41 622)
Democratic Republic of the Congo	0.0100	7 618	1 736	2 022	11 376	94	7 524	1 736	2 022	11 282	0
Denmark	0.9707	344 313	168 416	196 391	709 120	709 135	0	0	(15)	(15)	(15)
Djibouti	0.0100	6 659	1 736	2 022	10 417	4 281	2 378	1 736	2 022	6 136	0
Dominica	0.0100	6 659	1 736	2 022	10 417	2 189	4 470	1 736	2 022	8 228	0
Dominican Republic	0.0554	0	4 092	11 207	15 299	1 364	0	2 728	11 207	13 935	0
Ecuador	0.0528	0	0	1 333	1 333	0	0	0	1 333	1 333	0
Egypt	0.1240	92 762	20 055	25 083	137 900	148 809	0	0	(10 910)	(10 910)	(10 910)
Equatorial Guinea	0.0106	6 129	1 736	2 135	10 000	94	6 035	1 736	2 135	9 906	0
Estonia	0.0528	5 252	3 647	10 673	19 572	24 737	0	0	(5 166)	(5 166)	(5 166)
European Union[e]	n.a.	647 544	160 000	184 000	991 544	991 544	0	0	0	0	0
Fiji	0.0100	7 067	1 736	2 022	10 825	10 222	0	0	603	603	0
Finland	0.7465	559 894	128 534	151 029	839 457	839 469	0	0	(12)	(12)	(12)

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Last financial period 2009-2010	Current financial period[a] 2011-2012	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Last financial period (2009-2010)	Current financial period[a] (2011-2012)	Total[c] outstanding	Credits forwarded to 2013
France	8.0752	6 514 485	1 435 977	1 633 835	9 584 297	9 584 426	0	0	(129)	(129)	(129)
Gabon	0.0185	11 467	1 823	3 736	17 026	7 802	3 664	1 823	3 736	9 223	0
Gambia	0.0100	6 659	1 736	2 022	10 417	458	6 201	1 736	2 022	9 959	0
Georgia	0.0100	19 562	1 736	2 022	23 320	23 320	0	0	0	0	0
Germany	10.5743	9 511 289	1 954 670	2 139 488	13 605 447	13 605 615	0	0	(169)	(169)	(169)
Ghana	0.0100	7 554	1 736	2 022	11 312	10 588	0	0	725	725	0
Greece	0.9113	492 658	135 826	184 383	812 867	720 715	0	0	92 152	92 152	0
Grenada	0.0100	6 659	1 736	2 022	10 417	7 921	0	474	2 022	2 496	0
Guatemala	0.0369	25 743	7 293	7 471	40 507	39 612	0	0	895	895	0
Guinea	0.0100	6 932	1 736	2 022	10 690	94	6 838	1 736	2 022	10 596	0
Guinea-Bissau	0.0100	6 659	1 736	2 022	10 417	94	6 565	1 736	2 022	10 323	0
Guyana	0.0100	6 659	1 736	2 022	10 417	10 579	0	0	(163)	(163)	(163)
Haiti	0.0100	6 794	1 736	2 022	10 552	11 414	0	0	(862)	(862)	(862)
Honduras	0.0106	6 999	1 736	2 135	10 870	10 906	0	0	(35)	(35)	(35)
Hungary	0.3838	95 379	55 607	77 649	228 635	263 104	0	0	(34 470)	(34 470)	(34 470)
Iceland	0.0554	34 268	8 432	11 207	53 907	58 839	0	0	(4 932)	(4 932)	(4 932)
India	0.7043	376 930	102 553	142 491	621 974	621 986	0	0	(11)	(11)	(11)
Indonesia	0.3139	172 542	36 691	63 507	272 740	301 871	0	0	(29 131)	(29 131)	(29 131)
Iraq	0.0264	56 770	3 418	5 336	65 524	62 946	0	0	2 579	2 579	0
Ireland	0.6568	312 364	101 414	132 884	546 662	604 981	0	0	(58 319)	(58 319)	(58 319)
Italy	6.5928	5 281 302	1 157 488	1 333 911	7 772 701	7 772 806	0	0	(105)	(105)	(105)
Jamaica	0.0185	7 932	2 279	3 736	13 947	12 086	0	0	1 861	1 861	0
Japan	16.5249	17 167 266	3 784 573	3 343 451	24 295 290	24 295 554	0	0	(264)	(264)	(264)
Jordan	0.0185	9 488	2 735	3 736	15 959	15 960	0	0	(0)	(0)	(0)
Kenya	0.0158	8 657	2 279	3 202	14 138	15 562	0	0	(1 424)	(1 424)	(1 424)
Kiribati	0.0100	4 307	1 736	2 022	8 065	3 633	675	1 736	2 022	4 433	0
Kuwait	0.3469	160 463	41 477	70 178	272 118	304 210	0	0	(32 091)	(32 091)	(32 091)
Lao People's Democratic Republic	0.0100	5 887	1 736	2 022	9 645	10 511	0	0	(866)	(866)	(866)

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Last financial period 2009-2010	Current financial period[a] 2011-2012	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Last financial period (2009-2010)	Current financial period[c] (2011-2012)	Total[c] outstanding	Credits forwarded to 2013
Latvia	0.0501	7 165	4 102	10 140	21 407	26 246	0	0	(4 839)	(4 839)	(4 839)
Lebanon	0.0435	19 974	7 748	8 806	36 528	36 529	0	0	(1)	(1)	(1)
Lesotho	0.0100	1 493	1 736	2 022	5 251	0	1 493	1 736	2 022	5 251	0
Liberia	0.0100	213	1 736	2 022	3 971	0	213	1 736	2 022	3 971	0
Lithuania	0.0857	13 225	7 065	17 344	37 634	37 636	0	0	(2)	(2)	(2)
Luxembourg	0.1187	58 737	19 371	24 015	102 123	102 125	0	0	(2)	(2)	(2)
Madagascar	0.0100	5 000	1 736	2 022	8 758	7 681	0	0	1 077	1 077	0
Malawi	0.0100	0	217	2 022	2 239	0	0	217	2 022	2 239	0
Malaysia	0.3337	201 013	43 301	67 509	311 823	311 829	0	0	(6)	(6)	(6)
Maldives	0.0100	5 357	1 736	2 022	9 115	9 981	0	0	(866)	(866)	(866)
Mali	0.0100	6 858	1 736	2 022	10 616	8 803	0	0	1 813	1 813	0
Malta	0.0224	14 663	3 874	4 536	23 073	23 073	0	0	0	0	0
Marshall Islands	0.0100	6 659	1 736	2 022	10 417	7 301	0	1 093	2 022	3 115	0
Mauritania	0.0100	6 659	1 736	2 022	10 417	7 158	0	1 237	2 022	3 259	0
Mauritius	0.0145	10 658	2 506	2 935	16 099	17 359	0	0	(1 260)	(1 260)	(1 260)
Mexico	3.1072	1 470 867	514 363	628 665	2 613 895	2 613 944	0	0	(51)	(51)	(51)
Micronesia (Federated States of)	0.0100	6 659	1 736	2 022	10 417	4 402	2 257	1 736	2 022	6 015	0
Monaco	0.0100	7 001	1 736	2 022	10 759	10 759	0	0	0	0	0
Mongolia	0.0100	6 794	1 736	2 022	10 552	10 549	0	0	3	3	0
Montenegro	0.0100	1 902	1 736	2 022	5 660	4 667	0	0	993	993	0
Morocco	0.0765	9 009	9 571	15 477	34 057	26 436	0	0	7 621	7 621	0
Mozambique	0.0100	6 461	1 736	2 022	10 219	9 227	0	0	993	993	0
Myanmar	0.0100	9 490	1 736	2 022	13 248	13 248	0	0	(0)	(0)	(0)
Namibia	0.0119	7 554	1 736	2 401	11 691	10 781	0	0	910	910	0
Nauru	0.0100	6 659	1 736	2 022	10 417	479	6 180	1 736	2 022	9 938	0
Nepal	0.0100	6 108	1 736	2 022	9 866	9 851	0	0	15	15	0
Netherlands	2.4464	1 747 277	426 850	494 980	2 669 107	2 880 888	0	0	(211 781)	(211 781)	(211 781)
New Zealand	0.3600	237 356	58 341	72 847	368 544	400 220	0	0	(31 676)	(31 676)	(31 676)

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Contributions assessed: Last financial period 2009-2010	Contributions assessed: Current financial period[c] 2011-2012	Contributions assessed: Total[c]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Contributions outstanding: Last financial period (2009-2010)	Contributions outstanding: Current financial period[c] (2011-2012)	Contributions outstanding: Total[c] outstanding	Credits forwarded to 2013
Nicaragua	0.0100	5 627	1 736	2 022	9 385	9 862	0	0	(477)	(477)	(477)
Nigeria	0.1029	53 513	10 939	20 813	85 265	87 241	0	0	(1 977)	(1 977)	(1 977)
Niue[d]	0.0100	1 902	1 736	2 022	5 660	4 947	0	0	714	714	0
Norway	1.1487	675 344	178 215	232 414	1 085 973	1 085 992	0	0	(19)	(19)	(19)
Oman	0.1134	62 783	16 636	22 948	102 367	102 368	0	0	(2)	(2)	(2)
Pakistan	0.1081	58 199	13 446	21 881	93 526	93 771	0	0	(245)	(245)	(245)
Palau	0.0100	6 552	1 736	2 022	10 310	7 190	0	1 098	2 022	3 120	0
Panama	0.0290	17 559	5 242	5 870	28 671	39 162	0	0	(10 491)	(10 491)	(10 491)
Papua New Guinea	0.0100	7 281	1 736	2 022	11 039	2 180	5 101	1 736	2 022	8 859	0
Paraguay	0.0100	13 103	1 736	2 022	16 861	1 892	11 211	1 736	2 022	14 969	0
Philippines	0.1187	89 948	17 776	24 015	131 739	132 058	0	0	(319)	(319)	(319)
Poland	1.0920	335 568	114 176	220 940	670 684	773 474	0	0	(102 790)	(102 790)	(102 790)
Portugal	0.6739	440 262	120 101	136 353	696 716	630 181	0	0	66 534	66 534	0
Qatar	0.1780	36 372	19 371	36 023	91 766	91 769	0	0	(3)	(3)	(3)
Republic of Korea	2.9805	1 586 123	495 220	603 049	2 684 392	2 662 764	0	0	21 630	21 630	0
Republic of Moldova	0.0100	1 706	1 736	2 022	5 464	6 330	0	0	(866)	(866)	(866)
Romania	0.2334	68 065	15 952	47 230	131 247	154 126	0	0	(22 878)	(22 878)	(22 878)
Russian Federation	2.1128	1 432 955	273 476	427 471	2 133 902	2 133 936	0	0	(34)	(34)	(34)
Saint Kitts and Nevis	0.0100	6 659	1 736	2 022	10 417	10 455	0	0	(38)	(38)	(38)
Saint Lucia	0.0100	6 659	1 736	2 022	10 417	11 271	0	0	(854)	(854)	(854)
Saint Vincent and the Grenadines	0.0100	6 659	1 736	2 022	10 417	9 679	0	0	739	739	0
Samoa	0.0100	6 659	1 736	2 022	10 417	11 280	0	0	(863)	(863)	(863)
Sao Tome and Principe	0.0100	6 659	1 736	2 022	10 417	94	6 565	1 736	2 022	10 323	0
Saudi Arabia	1.0946	664 612	170 467	221 474	1 056 553	1 153 597	0	0	(97 044)	(97 044)	(97 044)
Senegal	0.0100	7 341	1 736	2 022	11 099	10 374	0	0	725	725	0
Serbia	0.0488	31 092	4 786	9 873	45 751	45 752	0	0	(1)	(1)	(1)
Seychelles	0.0100	6 794	1 736	2 022	10 552	10 570	0	0	(18)	(18)	(18)
Sierra Leone	0.0100	6 659	1 736	2 022	10 417	548	6 111	1 736	2 022	9 869	0

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Last financial period 2009-2010	Current financial period[a] 2011-2012	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Last financial period (2009-2010)	Current financial period[a] (2011-2012)	Total[a] outstanding	Credits forwarded to 2013
Singapore	0.4418	314 841	79 080	89 390	483 311	521 381	0	0	(38 069)	(38 069)	(38 069)
Slovakia	0.1873	51 300	14 358	37 890	103 548	121 735	0	0	(18 187)	(18 187)	(18 187)
Slovenia	0.1358	78 684	21 878	27 484	128 046	128 049	0	0	(2)	(2)	(2)
Solomon Islands	0.0100	6 264	1 736	2 022	10 022	8 147	0	0	1 875	1 875	0
Somalia	0.0100	6 659	1 736	2 022	10 417	94	6 565	1 736	2 022	10 323	0
South Africa	0.5077	327 941	66 090	102 732	496 763	377 435	0	16 596	102 732	119 328	0
Spain	4.1899	2 592 969	676 398	847 736	4 117 103	4 117 171	0	0	(67)	(67)	(67)
Sri Lanka	0.0251	15 248	3 647	5 070	23 965	21 466	0	0	2 499	2 499	0
Sudan	0.0132	8 282	2 279	2 669	13 230	1 060	7 222	2 279	2 669	12 170	0
Suriname	0.0100	6 186	1 736	2 022	9 944	8 134	0	0	1 810	1 810	0
Swaziland	0.0100	0	0	253	253	0	0	0	253	253	0
Sweden	1.4032	1 086 315	244 077	283 913	1 614 305	1 614 327	0	0	(22)	(22)	(22)
Switzerland	1.4903	0	241 921	301 524	543 445	543 469	0	0	(24)	(24)	(24)
Thailand	0.2756	0	0	48 780	48 780	77 810	0	0	(29 030)	(29 030)	(29 030)
The former Yugoslavia Republic of Macedonia	0.0100	7 133	1 736	2 022	10 891	10 906	0	0	(15)	(15)	(15)
Togo	0.0100	6 726	1 736	2 022	10 484	2 676	4 050	1 736	2 022	7 808	0
Tonga	0.0100	6 659	1 736	2 022	10 417	10 381	0	0	36	36	0
Trinidad and Tobago	0.0580	21 115	6 153	11 741	39 009	41 423	0	0	(2 414)	(2 414)	(2 414)
Tunisia	0.0396	31 243	7 065	8 005	46 313	36 006	0	2 302	8 005	10 307	0
Tuvalu	0.0100	4 307	1 736	2 022	8 065	7 263	0	0	802	802	0
Uganda	0.0100	7 067	1 736	2 022	10 825	10 767	0	0	58	58	0
Ukraine	0.1147	70 000	10 255	23 214	103 469	103 471	0	0	(2)	(2)	(2)
United Kingdom of Great Britain and Northern Ireland	8.7095	5 605 447	1 513 690	1 762 182	8 881 319	9 636 636	0	0	(755 317)	(755 317)	(755 317)
United Republic of Tanzania	0.0106	6 999	1 736	2 135	10 870	8 950	0	0	1 920	1 920	0
Uruguay	0.0356	52 795	6 153	7 205	66 153	63 641	0	0	2 512	2 512	0

States parties	2012 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2008)	Last financial period 2009-2010	Current financial period[c] 2011-2012	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2008)	Last financial period (2009-2010)	Current financial period[c] (2011-2012)	Total[a] outstanding	Credits forwarded to 2013
Vanuatu	0.0100	5 800	1 736	2 022	9 558	683	5 117	1 736	2 022	8 875	0
Viet Nam	0.0435	15 916	5 469	8 806	30 191	29 607	0	0	584	584	0
Yemen	0.0132	8 451	1 736	2 669	12 856	9 905	0	282	2 669	2 951	0
Zambia	0.0100	6 858	1 736	2 022	10 616	94	6 764	1 736	2 022	10 522	0
Zimbabwe	0.0100	8 376	1 823	2 022	12 221	2 632	5 744	1 823	2 022	9 589	0
Total	**100.00**	**72 002 882**	**17 515 100**	**20 398 600**	**109 916 654**	**111 425 046**	**133 032**	**75 370**	**826 852**	**1 035 254**	**(2 543 643)**

Abbreviation: n.a., not applicable.

Note: Eleven States parties have not paid any contributions towards the budgets of the Tribunal.

[a] Total subject to rounding differences.

[b] A total of 18 States parties have not contributed in full towards the period 1996-2004. The amount outstanding for that period is €55,254.

[c] Figures in brackets indicate credits being carried forward towards 2013 (€2,543,643).

[d] Not a member of the United Nations; assessed with the floor rate.

[e] Agreed contributions in accordance with the Financial Regulations of the Tribunal. For period 2011-2012, see SPLOS/217.

Appendix IV

Performance reports for grants given to the International Tribunal for the Law of the Sea

(In euros)

A. Korea International Cooperation Agency of the Republic of Korea

	2011-2012
Income	
Grants from the Korea International Cooperation Agency of the Republic of Korea	0
Interest income	0
Loss on exchange	20
Total	**20**
Expenditures	
Internship programme	29 434
International Foundation for the Law of the Sea, summer academy	0
Fiji workshops	5 428
General administrative expenses	362
Non-refundable tax claims	
Total expenditures	**35 224**
Shortfall of income over expenditure	**-35 204**
Assets	
Cash and term deposits	0
Accounts receivable	0
Total assets	**0**
Reserves	
Prior-period reserve	35 204
Shortfall of income over expenditure	-35 204
Total reserves	**0**

B. Nippon Foundation

	2011-2012
Income	
Grants from Nippon Foundation	460 000
Interest income	2 805
Gains and losses on exchange	-9
Miscellaneous income	18
Net income	**462 814**
Expenditures	
Participants (subsistence allowance, travel and insurance)	290 218
Lecturers (subsistence allowance and travel)	80 044
General administrative expenses	63 602
Non-refundable taxes	784
Obligations	0
Total expenditures	**434 648**
Excess of income over expenditure	**28 166**
Assets	
Cash and term deposits	235 258
Accounts receivables	2 436
Total assets	**237 694**
Liabilities	
Payable accounts	1 386
Net assets	**236 308**
Reserves	
Prior-period reserve	208 142
Excess of income over expenditure	28 166
Total reserves	**236 308**

C. Trust Fund for the Law of the Sea

	2011-2012
Income	
Contributions	55 000
Interest income	68
Total	**55 068**
Expenditures	
Internship programme	14 562
Bank charges	514
Total expenditures	**15 076**
Shortfall of income over expenditure	**39 992**
Assets	
Cash and term deposits	40 742
Accounts receivables	-750
Total assets	**39 992**
Reserves	
Prior-period reserve	0
Excess of income over expenditure	39 992
Total reserves	**39 992**

D. China Institute of International Studies

	2011-2012
Income	
Contributions	100 000
Interest income	110
Net income	**100 110**
Expenditures	
International Foundation for the Law of the Sea, summer academy	21 000
Bank charges	105
Total expenditures	**21 105**
Excess of income over expenditure	**79 005**
Assets	
Cash and term deposits	79 005
Accounts receivables	0
Total assets	**79 005**
Liabilities	
Payable accounts	0
Net assets	**79 005**
Reserves	
Prior-period reserve	0
Excess of income over expenditure	79 005
Total reserves	**79 005**

Appendix V

International Tribunal for the Law of the Sea, Hamburg

Audit procedures and results of additional audit scope for the period from 1 January 2011 to 31 December 2012

According to the assignment, we have audited the following aspects of operating procedures in addition to our audit of the financial statements for the financial period from 1 January 2011 to 31 December 2012:

(a) Whether expenses incurred during this financial period are in accordance with the appropriations approved by the Meeting of States Parties;

(b) Whether expenditures incurred have been appropriately authorized by the party designated for that purpose in the Rules of the Tribunal or the Financial Regulations and Rules of the Tribunal;

(c) Whether staff and person being paid by the Tribunal have been recruited or engaged in the manner provided for in the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal;

(d) Whether goods and services have been procured in accordance with the procedures provided for in the Financial Regulations and Rules of the Tribunal;

(e) Whether goods and services that have been procured are necessary or not excessive, with regard to circumstances and the functions of the Tribunal;

(f) Whether the grant given to the Tribunal by the Korea International Cooperation Agency of the Republic of Korea (KOICA), the Nippon Foundation, the Trust Fund for the Law of the Sea and the China Institute of International Studies maintained in separate trustee accounts are administered in accordance with the relevant memorandums and terms of reference.

As part of our audit of the financial statements the following additional procedures have been performed by us:

1. Approval of expenses

As instructed, we have conducted an audit to determine whether the expenses incurred during the financial period 2011-2012 are in accordance with the appropriations approved by the Meeting of States Parties.

From the approved budget for the financial period 2011-2012 amounting to €20,398,600, a total amount of €19,223,375 was spent against approved budget lines, resulting in savings of €1,175,225 (appendix II). Although the overall budget was underspent, overexpenditures were incurred in some budget lines. The Tribunal was able to finance these overexpenditures by using savings from other budget lines in the same section, in accordance with financial rule 104.3 of the Tribunal. We refer also to the explanations in the notes to the financial statements and the financial report contained in appendix I.

2. Authorization of expenditures

We have audited the procedures for the authorization of expenditures, as outlined in the Financial Regulations and Rules of the Tribunal, and have conducted tests on a sample basis, to determine if these procedures have been strictly followed by the Tribunal in all material respects.

As a result of the work done, no significant matter came to our attention. In our opinion, the procedures for the authorization of expenditures were carried out in accordance with the Rules of the Tribunal and the Financial Regulations and Rules of the Tribunal.

3. Procedures for recruiting/engaging staff

In the period 2011-2012, the Tribunal recruited five new staff members. We have conducted an audit on a sample basis to determine if the procedures for recruiting and engaging of the new staff members were in line with the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal.

As a result of the work done, no discrepancies came to our attention. The Tribunal has carried out the procedures for recruiting and engaging staff in accordance with the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal.

4. Procedures for procurement of goods and services

We have conducted an audit to determine if the procedures followed by the Tribunal in the order process were in line with the Financial Regulations and Rules of the Tribunal (i.e., that they included a request for bids or tenders, fair analysis of tenders and written contracts) and have conducted tests, on a sample basis, to determine if these procedures have been followed by the Tribunal in all material respects.

As a result of the work done, no matters came to our attention. In our opinion, the procedures for procurement of goods and services were carried out in accordance with the Financial Regulations and Rules of the Tribunal.

5. Examination whether goods and services procured are necessary or not excessive, having regard to circumstances and the func..ons of the Tribunal

We have conducted an audit to determine if (a) the expenditures reported for the financial period have been properly included in the statement of income and expenditures and have been charged to the appropriate budget line; and (b) the goods and services procured were necessary or not excessive with regard to circumstances and the functions of the Tribunal.

In our opinion, the expenditures for the financial period have been properly included in the statement of income and expenditures and have been charged to the appropriate budget line. The overexpenditures in the financial period could be reasonably explained and were compensated by savings under other budget lines. The equipment acquired during the financial period 2011-2012 is duly registered in the inventory list and is being used as required by circumstances and the functions of the Tribunal.

6. Examination regarding the KOICA Grant, Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the China Institute of International Studies Grant

KOICA Grant

We have conducted an audit to determine whether the grant given to the Tribunal by KOICA, which is maintained in a separate trustee account, is administered in accordance with the memorandum of understanding dated 9 March 2004.

In the financial period 2011-2012, no contributions have been provided to the fund.

At the beginning of the financial period 2011-2012, the total reserves of the fund amounted to €35,204. As at 31 December 2012, all reserves were used to provide funding for a workshop and the internship programme. The KOICA Grant was closed in July 2012.

The special bank account for the KOICA Grant shows a balance as at 31 December 2012 of €0.00.

We also refer to the performance report of the KOICA Grant in appendix IV.

Nippon Foundation Grant

We have conducted an audit to determine whether the grant given to the Tribunal by the Nippon Foundation, which is maintained in a separate trustee account, is administered in accordance with the Nippon Foundation Grant Agreements.

Pursuant to the above-mentioned agreements, the Nippon Foundation contributed an amount of €400,000 in the period 2007-2008, €430,000 in the period 2009-2010 and €460,000 in the period 2011-2012 to the Nippon Foundation's International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea. The purpose of the grant is to finance the expenses of participations from developing countries in the programme. The Nippon Foundation Grant was invested in a special bank account.

During the financial period 2011-2012, the sum of €434,648 was withdrawn from the Nippon Foundation Grant to provide funding for the programme's activities. In the financial period, participants from several developing countries took part in the programme.

As at 31 December 2012, the special bank account of the Nippon Foundation Grant shows a balance of €235,258.

We also refer to the performance report of the Nippon Foundation Grant in appendix IV.

Trust Fund for the Law of the Sea

Total contributions in the amount of €55,000 were made to the Trust Fund as explained in the financial report in appendix I. A special bank account was set up for the Trust Fund.

During the financial period 2011-2012, an amount of €14,562 was withdrawn to provide funding to the internship programme of the International Tribunal for the Law of the Sea.

The special bank account shows a balance of €40,742 as at 31 December 2012.

We also refer to the performance report of the Trust Fund in appendix IV.

Trust Fund of the China Institute for International Studies (CIIS Grant)

According to the memorandum of understanding dated 3 May 2012 between CIIS and the International Tribunal for the Law of the Sea, the Institute provided a lump sum of €100,000 as financial assistance for supporting the continuation of the International Tribunal for the Law of the Sea internship programme, the summer academy on the law of the sea and maritime law and for implementing other programmes.

During the financial period 2011-2012, an amount of €21,000 was withdrawn from the CIIS Grant to provide financial assistance for the summer academy 2012 of the International Foundation for the Law of the Sea.

The CIIS Grant was invested in a special bank account, which shows a balance as at 31 December 2012 of €79,005.

We also refer to the performance report of the CIIS Grant in appendix IV.

Appendix VI

General engagement terms for Wirtschaftsprüfer (German Public Auditors) and Wirtschaftsprüfungsgesellschaften (Public Audit Firms) as well as special conditions for increased liability

[For the text of appendix VI, see SPLOS/192, annex I, appendix VI.]